

# Seniors and Community Supports

**Annual Report**  
2007-2008



# Seniors and Community Supports Annual Report 2007-2008

## CONTENTS

<b>PREFACE</b> .....	<b>1</b>
<b>MINISTER'S ACCOUNTABILITY STATEMENT</b> .....	<b>2</b>
<b>MESSAGE FROM THE MINISTER</b> .....	<b>3</b>
<b>MANAGEMENT'S RESPONSIBILITY FOR REPORTING</b> .....	<b>4</b>
<b>OVERVIEW</b> .....	<b>5</b>
Organizational Chart .....	6
Operational Overview .....	7
Summary Of Key Activities In The Past Year .....	10
Operational Efficiency.....	10
Consultation, Legislation and Policy.....	11
<b>RESULTS ANALYSIS</b> .....	<b>13</b>
Auditor General's Report on Performance Measures.....	14
Financial Performance Overview.....	15
Ministry Expense By Core Business .....	16
Results Discussion and Analysis.....	18
Forward Looking Information.....	42
<b>FINANCIAL INFORMATION</b> .....	<b>45</b>
Consolidated Financial Statements.....	47
Department Financial Statements .....	71
PDD Calgary Region Community Board.....	97
PDD Central Region Community Board .....	117
PDD Edmonton Region Community Board.....	139
PDD Northeast Region Community Board .....	159
PDD Northwest Region Community Board .....	177
PDD South Region Community Board.....	195
<b>ALPHABETICAL LIST OF ENTITIES' FINANCIAL STATEMENTS</b> .....	<b>213</b>
Entities Included in the Consolidated Government Reporting Entity .....	213
Entities Not Included in the Consolidated Government Reporting Entity.....	219
<b>GOVERNMENT ORGANIZATION CHANGES 2006-07</b> .....	<b>220</b>

## ABBREVIATIONS

AADL .....	Alberta Aids to Daily Living
ABII.....	Alberta Brain Injury Initiative
AISH .....	Assured Income for the Severely Handicapped
ASB.....	Alberta Seniors Benefit
DAA.....	<i>Dependent Adults Act</i>
DAL .....	Designated Assisted Living
ODI.....	Office for Disability Issues
OPG.....	Office of the Public Guardian
PDA .....	<i>Personal Directives Act</i>
PDD .....	Persons with Developmental Disabilities
PDPDI .....	Program Development for Persons with Disabilities Initiative
PPC.....	Protection for Persons in Care
RAMP .....	Residential Access Modification Program
RASL.....	Rural Affordable Supportive Living
SNA .....	Special Needs Assistance for Seniors

## PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 Ministries.

The annual report of the Government of Alberta, released June 24, 2008, contains Ministers' accountability statements, the consolidated financial statements of the Province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

**This annual report of the Ministry of Seniors and Community Supports contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:**

- the financial statements of entities making up the Ministry including the Department of Seniors and Community Supports and the Persons with Developmental Disabilities Community Boards, for which the Minister is responsible,
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.

## MINISTER'S ACCOUNTABILITY STATEMENT

The Ministry's annual report for the year ending March 31, 2008, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 5, 2008 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

**Original Signed by Mary Anne Jablonski**  
Minister of Seniors and Community Supports

## MESSAGE FROM THE MINISTER

As the Minister of Seniors and Community Supports, I am proud to present the Ministry's annual report for the 2007-08 fiscal year. I was honoured to be asked by the Premier last March to serve as Minister and to continue the commitment begun by Minister Melchin to provide needed services and programs to seniors and persons with disabilities throughout the province.

Our government is committed to delivering quality services to Alberta's seniors and persons with disabilities, in an effort to encourage and support their independence and well being. As a ministry, we have accomplished a great deal this year. The Ministry's budget, totalling just over \$1.7 billion, supports the provision of information, programs and services to more than 370,000 seniors, 9,100 persons with developmental disabilities and nearly 37,000 Assured Income for the Severely Disabled (AISH) clients.

In 2007-08, our Ministry supported the development of 793 new supportive living units by providing \$48 million in capital funding and an additional \$21.3 million in top-up capital funding. These units will provide seniors and persons with disabilities with more options for living and aging in their communities.

We implemented new comprehensive continuing care accommodation standards this year to enhance residents' safety, security and quality of life in supportive living and long-term care facilities.

To improve supports and services to seniors, we have streamlined processes to deliver our programs and services quicker and more efficiently. This year we finalized our approach to create a Demographic Planning Commission to help plan for, and meet, the needs of Alberta's aging population.

To address workforce challenges in a booming economy, the Ministry contributed \$15 million to help agencies that serve adults with developmental disabilities recruit and retain staff.

In an endeavour to improve supports and services to persons with disabilities, we have continued to make improvements to the AISH program. We worked with Employment and Immigration to develop pilot projects that will increase employment skills and opportunities for AISH clients. In addition, we brought in new regulations and an increase in the monthly living allowance for AISH clients.

We coordinated the health and mobility benefits provided to seniors and persons with disabilities, to help them live independently in their homes or to access and maintain employment. We initiated pilot projects across the province to improve outcomes for persons with developmental disabilities, so these individuals have more opportunity to fully participate in their community.

I am proud to lead this Ministry and reiterate my commitment to work hard on behalf of all of our clients. My personal thanks go to all the staff who contributed to the success of the Ministry in 2007-08, both under the term of Minister Melchin and my own.

Moving forward, my priorities are to improve the quality, supply and choice in our continuing care system and to support persons with disabilities in achieving greater independence and self-reliance through employability incentives.

I am confident that we will continue to make good strides toward our vision that all Albertans, regardless of age or ability, experience the best possible well-being and independence.

**Original Signed by Mary Anne Jablonski**  
Minister, Alberta Seniors and Community Supports

## MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The Ministry of Seniors and Community Supports consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, and the Persons with Developmental Disabilities (PDD) Community Boards.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors and Community Supports. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the province under Ministry administration,
- provide Executive Council, Treasury Board, the Minister of Finance and Enterprise and the Minister of Seniors and Community Supports any information needed to fulfill their responsibilities, and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.

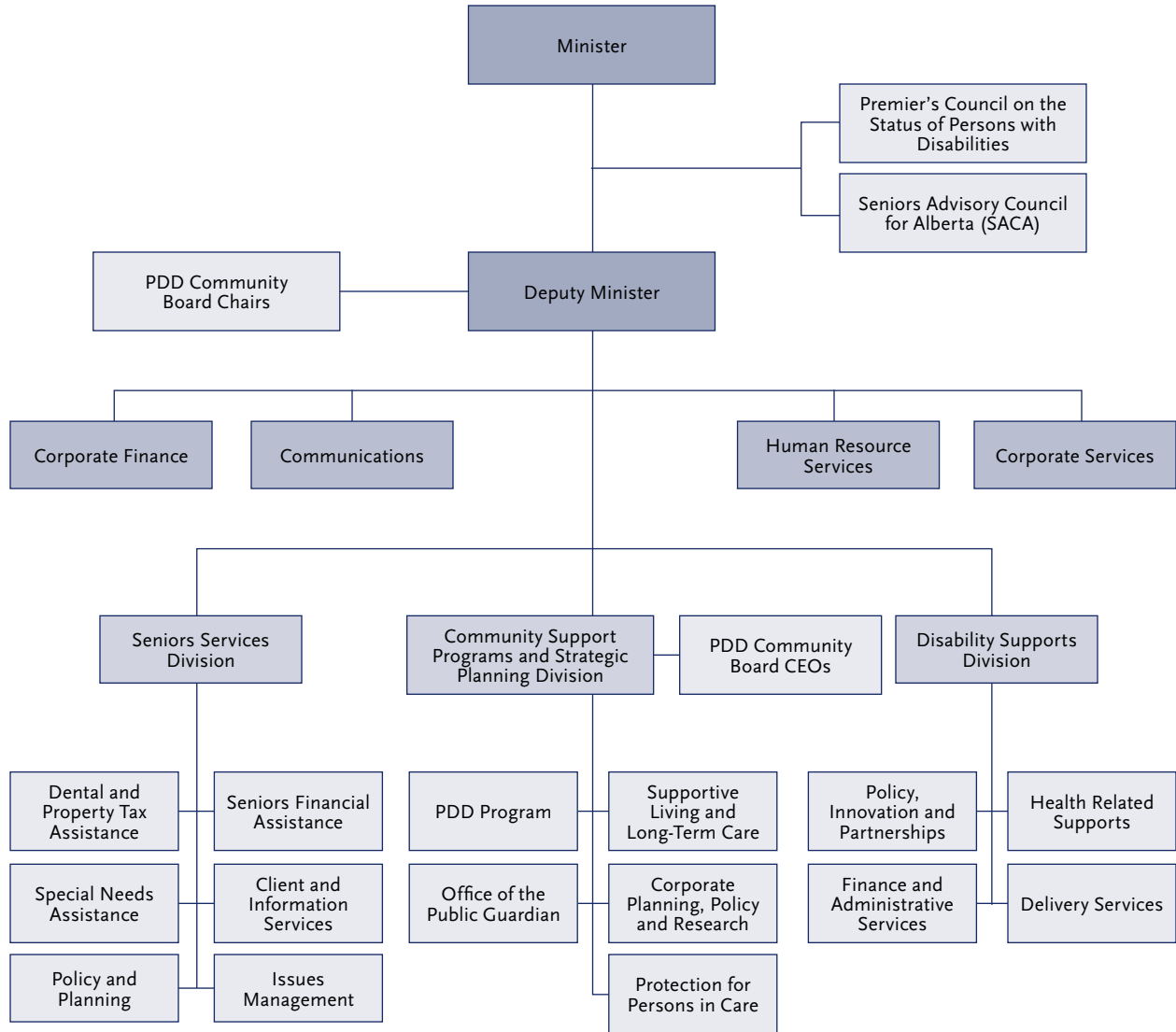
**Original Signed by Tim Wiles, CA**

Deputy Minister, Seniors and Community Supports



# OVERVIEW

# ORGANIZATIONAL CHART



## OPERATIONAL OVERVIEW

The Ministry consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, and the Persons with Developmental Disabilities Community Boards.

The Department includes three divisions: Seniors Services, Disability Supports, and Community Support Programs and Strategic Planning. Corporate functions support department-wide operations. The Ministry underwent internal reorganization during the year and the organizational chart and operational overview reflect the structure of the Ministry as at March 31, 2008.

### SENIORS SERVICES DIVISION

The Seniors Services Division is responsible for:

- Delivering the Alberta Seniors Benefit program, which provides monthly cash benefits to over 140,000 seniors across the province.
- Administering the Special Needs Assistance for Seniors program, which provides lump-sum cash payments to eligible lower-income seniors who demonstrate they are experiencing financial difficulties meeting one-time expenses.
- Delivering the Dental and Optical programs, which provide financial assistance for dental treatment to approximately 81,000 seniors and assist approximately 28,000 seniors with the cost of eye glasses.
- Delivering the Education Property Tax Assistance program, which provides an annual rebate per household to senior homeowners in Alberta to cover the year-to-year increases in the education portion of their property tax; partnering with municipalities to administer local tax rebate programs for seniors, including delivering the municipal rebate program on behalf of the city of Edmonton.
- Providing information services for seniors, including operating the Seniors Information Line and Seniors Information Services Offices, and publishing the annual *Seniors Programs and Services Information Guide*.
- Undertaking research, policy development and planning activities on issues of relevance to seniors and the aging population.
- Providing administrative support to the Seniors Advisory Council for Alberta.

### DISABILITY SUPPORTS DIVISION

The Disability Supports Division is responsible for:

- Providing financial and health benefits to nearly 37,000 adult Albertans with a permanent disability that causes substantial limitation in the person's ability to earn a livelihood through the Assured Income for the Severely Handicapped (AISH) program. Over 10,000 of these individuals also received personal benefits.
- Administering the Alberta Aids to Daily Living program which helps over 80,000 Albertans with a long-term disability, chronic illness or terminal illness by providing equipment and supplies for their medically assessed needs.
- Providing grants to help facilitate wheelchair access to, and movement within, a principal residence through the Residential Access Modification program.

- Providing community supports for adults with disabilities through such programs as the Alberta Brain Injury Initiative and the cross-ministry Fetal Alcohol Spectrum Disorder Initiative.
- Undertaking research, policy development, planning and coordination to improve access to supports and services for persons with disabilities in Alberta.
- Providing support to the Federal/Provincial/Territorial Council of Ministers Responsible for Social Services as it relates to persons with disabilities.
- Providing support to the Premier's Council on the Status of Persons with Disabilities.

## COMMUNITY SUPPORT PROGRAMS AND STRATEGIC PLANNING DIVISION

The Community Support Programs and Strategic Planning Division is responsible for:

- Providing direct guardianship services through the Office of the Public Guardian (OPG) for 1,923 dependent adults who are deemed unable to make their own personal, non-financial decisions. The OPG also acts as decision-maker of last resort for formal mental health patients under the *Mental Health Act* and provides education and support for private guardians. As well, the OPG encourages Albertans to plan for a time when they may be unable to make their own personal decisions by writing a legal document called a personal directive.
- Leading policy development and research to improve quality, supply and client choice across the continuing care system.
- Developing, monitoring and enforcing compliance with accommodation standards for supportive living facilities and long-term care; licensing supportive living facilities; and administering the department's responsibilities for continuing care accommodation services such as setting long-term care residents' accommodation fees.
- Administering the Seniors Lodge, Seniors Self-Contained and Unique Homes programs and the grant programs that support them, and supporting the development of affordable supportive living through capital grant programs.
- Administering the *Protection for Persons in Care Act*, which requires that abuse involving adults receiving government-funded care services be reported and investigated.
- Developing strategic and financial policy, monitoring the quality of services, and conducting research to support continuous improvement of the Persons with Developmental Disabilities (PDD) program. Through the PDD program, approximately 9,100 individuals with developmental disabilities receive supports to participate in community life.
- Leading and coordinating the Ministry's corporate planning, policy and research activities.

## CORPORATE FINANCE

Corporate Finance supports the Ministry's financial planning, budgeting, payments and financial accountability activities. Specific areas of activity include budgeting and forecasting, reviewing and monitoring financial transactions, managing financial systems, revenue administration, enterprise risk management, compliance reviews, financial reporting, and producing the annual financial statements.

## CORPORATE SERVICES

Corporate Services is responsible for supporting the Ministry's information technology, administrative services, and business continuity and disaster recovery planning. As well, Corporate Services coordinates the Ministry's information and records management and administration of Freedom of Information and Protection of Privacy processes.

## HUMAN RESOURCE SERVICES

Human Resource Services plans, develops and delivers the Ministry's human resource programs, policies and practices. These include initiatives related to the Alberta Public Service Workforce plan and activities such as performance management, employee relations, succession planning, employee recognition, leadership and learning development, staffing, classification, and workplace health.

## COMMUNICATIONS

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about the key initiatives, programs and services of Seniors and Community Supports. Communications also provides consulting services in issues management, strategic planning, media relations, writing, publishing, and website content.

## Boards and Agencies

### PERSONS WITH DEVELOPMENTAL DISABILITIES COMMUNITY BOARDS

The Persons with Developmental Disabilities Community Boards are agents of the Crown as established by the *Persons with Developmental Disabilities Community Governance Act*. Each of the six community boards is responsible for the delivery of supports to adults with developmental disabilities within their region. These services assist persons with developmental disabilities to live, work and participate in their communities.

### SENIORS ADVISORY COUNCIL FOR ALBERTA

The goal of the Seniors Advisory Council for Alberta is to ensure the Government of Alberta is well informed on issues impacting seniors. The Council consults with seniors and seniors' organizations across the province, identifies and comments on issues of importance to seniors, develops recommendations, and provides advice to the Minister regarding the needs of seniors.

### PREMIER'S COUNCIL ON THE STATUS OF PERSONS WITH DISABILITIES

The Premier's Council on the Status of Persons with Disabilities champions improvements in the lives of Albertans with disabilities by listening to the concerns of the disability community, communicating those concerns to government and providing recommendations and solutions to the issues. The Council does this by focusing on evaluation of policies, policy development and offering advice on programs and services that affect Albertans with disabilities.

## SUMMARY OF KEY ACTIVITIES IN THE PAST YEAR

The following summarizes some of the Ministry's key activities and accomplishments during 2007-08. This summary highlights improvements in operational efficiency; program initiatives; and consultation, legislation, and policy.

### OPERATIONAL EFFICIENCY

#### IMPROVED SERVICE

The Ministry undertook a number of initiatives in 2007-08 designed to improve service by increasing coordination and efficiency.

Improvements to business processes in the Education Property Tax Assistance for Seniors program have resulted in reduced processing times and more prompt rebates for seniors. In 2007-08, the majority of seniors received their rebates nearly two months earlier than in 2006-07, despite an increase in the number of people served. In addition, electronic solutions were implemented to further reduce the data collection burden on municipalities, which also made the application process easier for clients.

Continual review and adjustment of processes and procedures has allowed Ministry programs to maintain service levels despite serving increasing numbers of clients. Seniors applying for the Special Needs Assistance for Seniors program received the same level of service even though the Ministry received over 1,000 more applications in 2007-08 than in the previous year. Improving efficiency is an important part of the Ministry's preparation for increased demand on seniors' programs as Alberta's population ages.

The Ministry expanded the AISH / Canada Pension Plan (CPP) – Disability Benefits Intake Coordination pilot project province-wide. The sharing of information between the two programs streamlines the intake process for mutual clients.

### PROGRAM INITIATIVES

#### AFFORDABLE SUPPORTIVE LIVING FOR SENIORS AND PERSONS WITH DISABILITIES

In response to the growing need for supportive living units across the province, the Ministry launched a new program to help low- to moderate-income seniors and persons with disabilities live in their communities. The Affordable Supportive Living Initiative (ASLI) committed \$48 million in capital funding to promote the development of 793 affordable, supportive living units in projects across Alberta. Organizations across the province, including those in Calgary, Edmonton and other high-growth areas, were encouraged to apply for funding under the program. Projects to house people with disabilities and proposals to modernize existing facilities, such as seniors' lodges, were also eligible for consideration under the initiative. The Ministry also allocated \$21.3 million in top-up funding to assist with increased construction costs for supportive living projects approved in 2005-06 under the province's Rural Affordable Supportive Living (RASL) program.

## EMPLOYABILITY SUPPORTS FOR AISH CLIENTS

The Ministry introduced a number of initiatives to help AISH clients develop the skills and confidence they need to participate in the workforce and to help them benefit from Alberta's thriving economy, including information sessions with AISH clients and presentations to community agencies. The Ministry also collaborated with Employment and Immigration and community agencies to develop pilot projects to meet the unique employment needs of AISH clients.

## SUPPORTING COMMUNITY AGENCIES

As part of a coordinated government response, Seniors and Community Supports contributed \$15 million to help agencies that serve adults with developmental disabilities and other vulnerable Albertans to recruit and retain staff. The funding was intended to help adults with developmental disabilities continue to get the support and services they need to enjoy a high quality of life in their communities by supporting the local agencies who serve them. The Ministry also allocated an additional \$11.3 million for agency recruitment and retention as part of *Budget 2007*.

# CONSULTATION, LEGISLATION AND POLICY

## SUPPORTIVE LIVING STAKEHOLDER CONSULTATIONS

To improve the quality of accommodation and related services that enhance the safety, security and well-being of adults residing in supportive living settings, the Ministry commenced the development of new supportive living legislation. The new legislation will allow the Ministry to introduce licensing in seniors lodges and respond to an evolving supportive living sector. Public consultations on the proposed Act were held in August 2007 to allow input from major stakeholder groups. Input from these sources was considered in the development of the legislative framework and in drafting the proposed Supportive Living Accommodation Licensing Act and accompanying regulations.

## AMENDMENTS TO THE *PERSONAL DIRECTIVES ACT*

Amendments to the *Personal Directives Act* were passed by the Alberta Legislature on December 5, 2007. A personal directive allows Albertans to write their wishes and/or identify someone they trust to make decisions on their behalf in case an illness or injury leaves them unable to make personal decisions. These amendments include a new voluntary form Albertans can use when writing a personal directive and a voluntary personal directives registry. The registry will provide a way for health professionals to contact the named decision-maker in an emergency. The amended Act also establishes new authority for the Office of the Public Guardian to investigate complaints that the person designated to make decisions is causing harm to the person who wrote the personal directive.

## AMENDMENTS TO THE *DEPENDENT ADULTS ACT*

The Ministry continued work on the legislative review of the *Dependent Adults Act* (DAA). The DAA addresses situations where an adult no longer has the mental capacity to make personal or financial decisions on their own.

Government approved policy directions based on the *Final Report and Recommendations* from the review. Key policy directions include increasing options for people who need decision-making assistance so they can maintain autonomy as long as possible. Other directions involve safeguards such as screening potential guardians and trustees and enabling the Office of the Public Guardian and the Office of the Public Trustee to investigate complaints about trustees and guardians who may be causing harm. Draft legislation for a new act addressing guardianship, trusteeship, and other substitute decision-making options was introduced in June 2008.





# RESULTS ANALYSIS

# AUDITOR GENERAL'S REPORT ON PERFORMANCE MEASURES

## REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO PERFORMANCE MEASURES



To the Members of the Legislative Assembly

Management is responsible for the integrity and objectivity of the performance results included in the *Ministry of Seniors and Community Supports' 2007–2008 Annual Report*. My responsibility is to carry out the following specified auditing procedures on performance measures in the annual report. I verified:

### Completeness

1. Performance measures and targets matched those included in Budget 2007. Actual results are presented for all performance measures.

### Reliability

2. Information in reports from external organizations, such as Statistics Canada, matched information that the Ministry used to calculate the actual results.
3. Information in reports that originated in the Ministry matched information that the Ministry used to calculate the actual results. In addition, I tested the processes the Ministry used to compile the results.

### Comparability and Understandability

4. Actual results are presented clearly and consistently with the stated methodology and are presented on the same basis as targets and prior years' information.

I found no exceptions when I performed these procedures.

As my examination was limited to these procedures, I do not express an opinion on whether the set of measures is relevant and sufficient to assess the performance of the Ministry in achieving its goals.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
August 14, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# FINANCIAL PERFORMANCE OVERVIEW

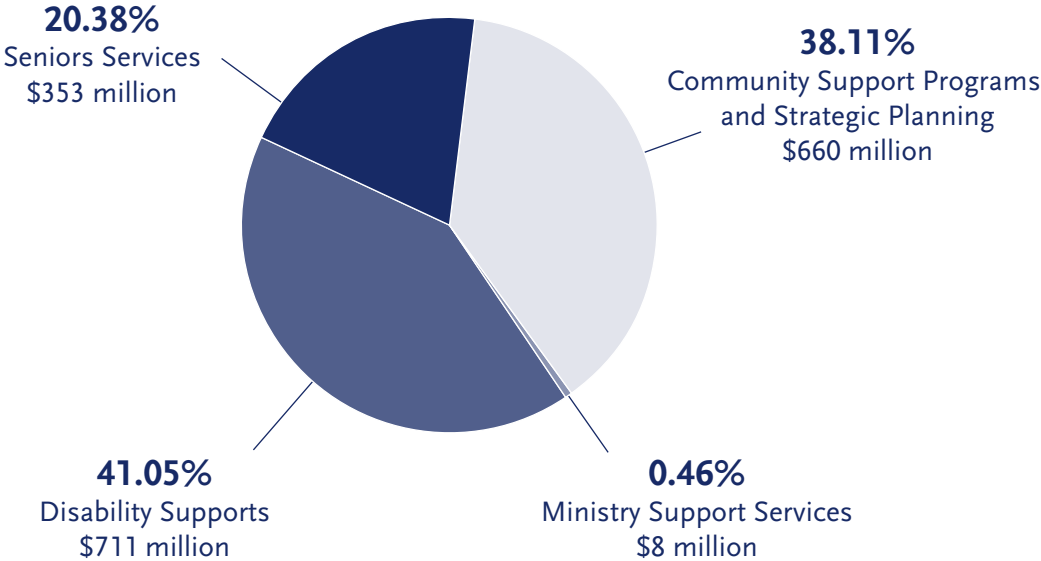
In 2007-08, the Ministry of Seniors and Community Supports spent \$1.73 billion against an authorized budget of \$1.78 billion.

Direct grants to individuals and organizations make up approximately \$1.26 billion or 73 per cent of total expenditures. These grant payments include:

- \$569.5 million for income support and health benefits under the Assured Income for the Severely Handicapped program.
- \$338.6 million to provide financial assistance and support to eligible seniors through programs like Alberta Seniors Benefit, Special Needs Assistance, Dental and Optical Assistance for Seniors, Education Property Tax Assistance, and seniors’ project grants.
- \$153.3 million for grants paid by the Persons with Developmental Disabilities Community Boards.
- \$94.6 million for Alberta Aids to Daily Living grants and the Residential Access Modification program.
- \$69.3 million to provide funds to organizations to construct affordable supportive living units in rural and urban centers.
- \$33.3 million to provide grants to seniors’ housing operators, including seniors’ lodges and seniors self-contained units.

The following chart provides a comparative breakdown of the \$1.7 billion in total Ministry expenditures by program. The totals for each program include grant expenditures that are described above.

## SUMMARY OF MINISTRY EXPENSE - \$1.7 BILLION



The following information provides an overview of program changes and an explanation of significant expenditure variances. Further information on goals, strategies and performance measure results is included in the section entitled “Results Analysis.” The table below outlines the actual expenditures incurred, in comparison to the resources budgeted, to achieve the goals of each core business.

## MINISTRY EXPENSE BY CORE BUSINESS

MILLIONS					
2007-08					2006-07
	Estimates from Business Plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
<b>Core Business 1:</b> Provide targeted financial assistance	\$781.0	\$(10.0)	\$771.0	\$719.7	\$670.9
<b>Goals:</b>					
<ol style="list-style-type: none"> <li>1. Seniors in need have access to financial assistance that will enable a secure and dignified way of living.</li> <li>2. Albertans with a severe and permanent disability have access to financial assistance that enables them to become as independent as possible.</li> </ol>					
<b>Core Business 2:</b> Plan, provide and coordinate supports and services for living in the community	\$975.0	\$25.0	\$1000.0	\$1,003.5	\$916.1
<b>Goals:</b>					
<ol style="list-style-type: none"> <li>3. Seniors and persons with disabilities have appropriate supportive living options.</li> <li>4. The Ministry’s health-related and disability supports and services enhance independence and well-being.</li> <li>5. Seniors and persons with disabilities live in supportive, barrier-free communities and have access to the necessary supports and services to enhance independence.</li> <li>6. Safeguards for seniors and persons with disabilities are provided.</li> </ol>					

Note: Ministry Support Services are not included in the allocation above.

Highlights of changes in the Ministry’s spending are as follows:

### CORE BUSINESS 1

#### Provide targeted financial assistance

Core Business 1 includes program funding for grant payments under the Alberta Seniors Benefits (ASB) and Special Needs Assistance (SNA) programs, financial assistance under the Assured Income for the Severely Handicapped (AISH) program and services that support delivery of these programs. Expenditures for AISH Financial Assistance and the Alberta Seniors Benefit grants make up \$675.3 million or 93.8 per cent of expenditures under Core Business 1.

Expenditures for Core Business 1 increased by 7.3 per cent (from \$670.9 million to \$719.7 million) over the prior year due primarily to a \$50 increase in monthly benefits for AISH program clients effective April 1, 2007, and a further \$38 increase effective January 1, 2008. In addition, the AISH monthly caseload has increased by approximately 1.7 per cent over the past year to nearly 37,000 clients.

## CORE BUSINESS 2

### Plan, provide and coordinate supports and services for living in the community

Core Business 2 includes financial assistance provided to Persons with Developmental Disabilities (PDD) Community Boards, health benefits for AISH clients, Education Property Tax Assistance, Alberta Aids to Daily Living (AADL), Residential Access Modification program (RAMP), Supportive Living and Long-Term Care Accommodations, Public Guardian Services, Rural Affordable Supportive Living (RASL), Affordable Supportive Living Initiative (ASLI), Protection for Persons in Care and the Brain Injury Initiative. Grants from the department to the PDD Community Boards make up \$527.8 million or 52.6 per cent of expenditures under Core Business 2.

Expenditures for Core Business 2 increased by over 9.5 per cent (from \$916.1 million to \$1,003.5 million) over the prior year due primarily to the following:

- Increased grants to PDD Community Boards for staff recruitment and retention for contracted agencies.
- Increased Supportive Living Project grants totaling over \$69 million provided through the ASLI and the RASL grant programs. Through these programs, capital grants are provided to communities throughout Alberta to aid in the development of supportive living units for low- to moderate- income seniors and persons with disabilities.
- Increased AADL grants totaling over \$93 million in 2007-08. Program costs have increased due to advanced technologies and complexity of client needs.

## MINISTRY EXPENSE BY FUNCTION

FUNCTION	IN MILLIONS		
	2007-08		2006-07
	Authorized Budget	Actual	Actual
Health	91.6	98.3	89.1
Social Services	1,638.4	1,559.9	1,457.0
Housing	49.5	74.1	48.5
	1,779.5	1,732.3	1,594.6

# RESULTS DISCUSSION AND ANALYSIS

## CORE BUSINESS 1 – Provide targeted financial assistance

### GOAL 1

Seniors in need have access to financial assistance that will enable a secure and dignified way of living

Income is one of the major determinants of health and well-being. Income assistance programs help seniors by enabling them to make their own financial decisions, secure their basic living needs, maintain their independence, and continue as participating and contributing members of the community.

The Alberta Seniors Benefit (ASB) is an income-based program that provides monthly cash payments to eligible lower-income seniors to improve their financial situation. The Special Needs Assistance for Seniors (SNA) program provides a lump-sum cash payment to eligible lower-income seniors for a one time or extraordinary personal expenditure.

In 2007-08, approximately 140,000 of Alberta’s 370,000 seniors received monthly cash benefits from the ASB program, averaging approximately \$147 per household. Nearly 26,000 seniors (or approximately 20,000 households) also received support from the SNA program, for a total annual expenditure of approximately \$19.6 million. In 2007-08, the average grant provided through SNA was \$1,000.

The Education Property Tax Assistance for Seniors program provides an annual rebate to assist senior homeowners facing an increase in the education tax portion of their property taxes. Approximately 60,000 senior households received rebates for the 2007 property tax year.

To ensure seniors have access to consistent and accurate information on programs and services available to them, the Ministry produces the *Seniors Programs and Services Information Guide*. In 2007-08, nearly 50,000 copies of the guide were distributed to Albertans by mail, through Seniors Information Services Offices and seniors’ organizations throughout Alberta. The Ministry also provides access to information through the provincial toll-free Seniors Information Line, and the Ministry website at [www.seniors.gov.ab.ca](http://www.seniors.gov.ab.ca).

**STRATEGY 1.1**  
Provide a simplified, single point of entry for accessing income-based seniors programs.

Over the course of the year, the Ministry worked to improve service to seniors by creating a single point of entry for all client information stored in the databases of its seniors financial assistance programs. The key computer systems upgrades now allow staff to view client benefits information from across all seniors programs on a single screen while they are on the phone with the client. This improvement allows Seniors Information Line staff to better serve callers, as they can see at a glance which programs the client is already accessing.

### STRATEGY 1.2

Forecast, plan and model seniors policies and programs to identify potential improvements to income-based seniors programs that are responsive to changing needs.

The Ministry is working toward obtaining better information to support the provision of effective and efficient programs, services and supports to seniors through the development of a comprehensive model that will consider their changing circumstances and needs.

An approach for creating a Demographic Planning Commission has been developed. The Commission's work will support the Ministry's development of an aging population policy framework, which will outline the roles of government, communities, families and individuals in meeting the needs of an aging population.

The Ministry has partnered with academic institutions to develop a model which will support improved forecasting of individual seniors' needs. The model will consider demographic factors such as age, marital status and gender, as well as other factors such as health needs, income and expenditures.

### STRATEGY 1.3

Develop consistent, accurate and client-focused information on programs and services for seniors.

The *Seniors Programs and Services Information Guide* and *Quick Facts* were published for seniors, family members and service providers across the province. These publications provide current information on programs available for seniors. During 2007-08, nearly 50,000 information guides were distributed to seniors, families, community agencies and other interested organizations.

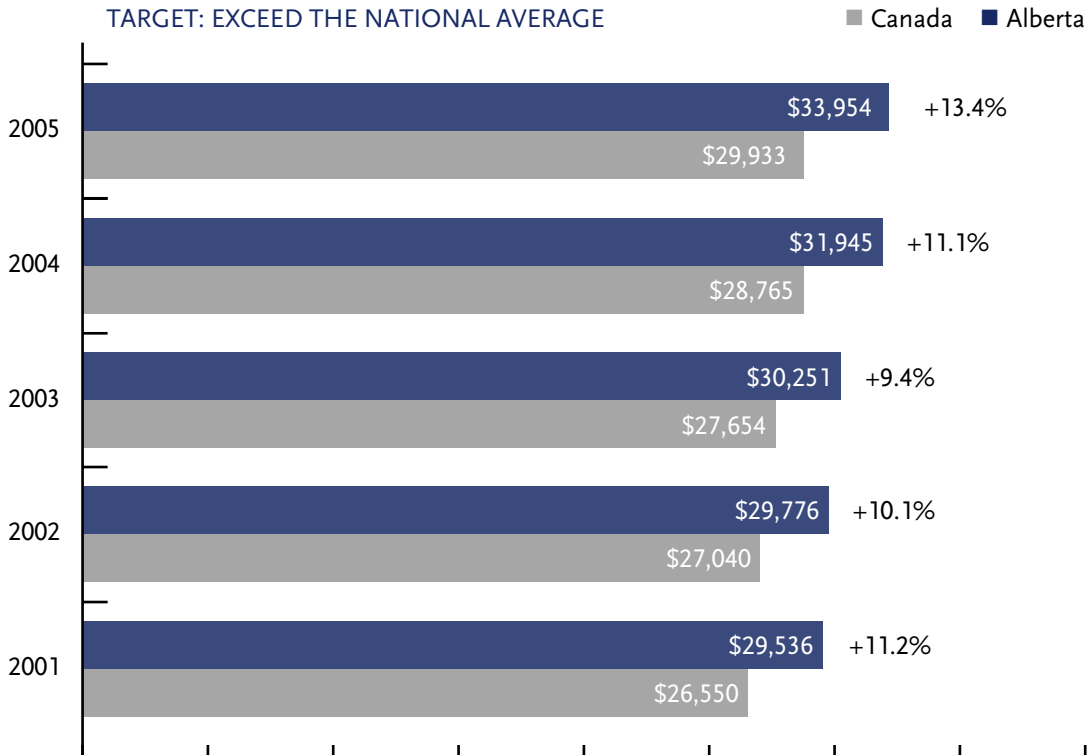
In 2007-08, the Ministry worked to develop relationships with groups, agencies and organizations providing assistance to seniors throughout the province with a particular emphasis on opportunities in northeast Alberta. Throughout this region, the department was able to provide support, training, and published resources to more than 20 organizations that allowed seniors to access accurate and consistent information in their own communities. Seniors presented with this option reported a high level of satisfaction in accessing information at/near their home.

The Ministry focused efforts this year on reaching the nearly 200,000 seniors who received eligibility letters for Seniors Financial Assistance programs. The eligibility letters were enhanced this year to provide seniors with detailed benefit information on the Dental Assistance and Optical Assistance programs, along with brochures with instructions on how to access these programs. The letters also included a copy of the *Quick Facts* resource, which provides information on provincial and federal programs delivered to seniors.

## GOAL 1: PERFORMANCE MEASURES

### Measure 1.a: Difference between Alberta seniors' average total income and the national average for seniors' average total income.<sup>1</sup>

Income is one of the major determinants of health and well-being. This measure provides a general sense of the financial well-being of Alberta seniors compared to that of Canadian seniors on average.



### Results and Analysis

In 2005, the most recent year for which data are available, the average total income of Alberta seniors exceeded the average total income of Canadian seniors by 13.4 per cent, meeting the Ministry's target of exceeding the national average. Since 2001, Alberta's seniors have had higher average total incomes than Canadian seniors as a whole. In 2005, the average total income of Alberta seniors was \$33,954, compared to \$29,933 for Canadian seniors.

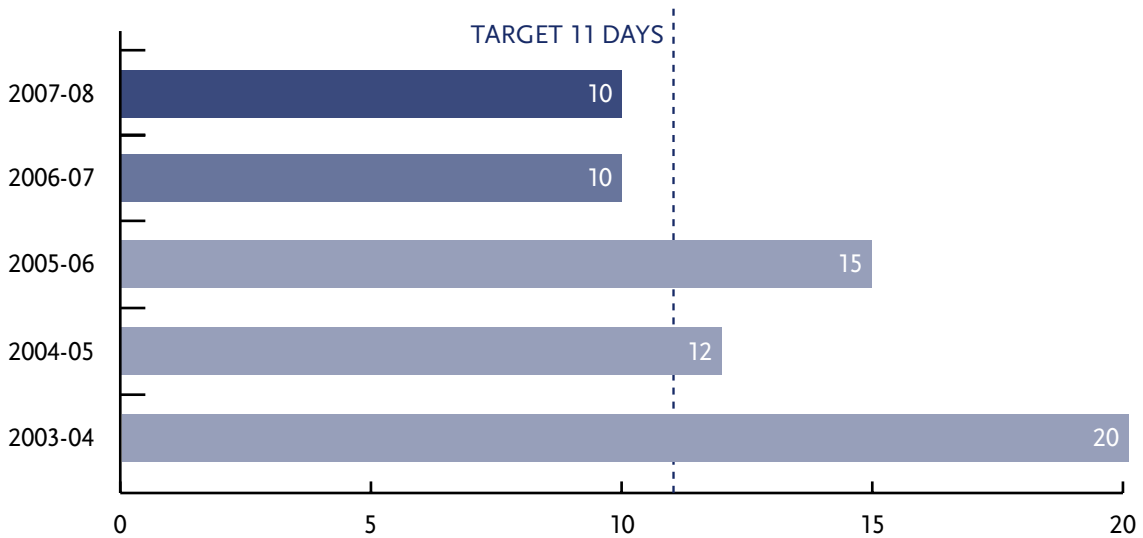
<sup>1</sup> This measure was not included in the 2006-09 Ministry business plan, but did appear in the 2006-09 Government of Alberta business plan and the Ministry adopted the target of exceeding the national average for its 2006-07 annual report.

This measure is calculated using taxfiler data from Statistics Canada. The total aggregate income of Alberta seniors is divided by the number of seniors (65 or older) receiving income to attain the average total income of Alberta seniors. The same calculation is performed on data for Canadian seniors to attain the average total income for this population. The percentage difference between the average total income of Alberta seniors and Canadian seniors is then calculated. Income information has not been adjusted for inflation.



### Measure 1.b: Assessment time in working days for Special Needs Assistance for Seniors program applications.<sup>2</sup>

This measure calculates the number of working days the Ministry takes to assess applications to the Special Needs Assistance for Seniors (SNA) program. Seniors who apply to the program need help meeting extraordinary expenses; therefore, the Ministry's timely assessment of requests for assistance is an important part of an applicant's ability to live in a secure and dignified way.



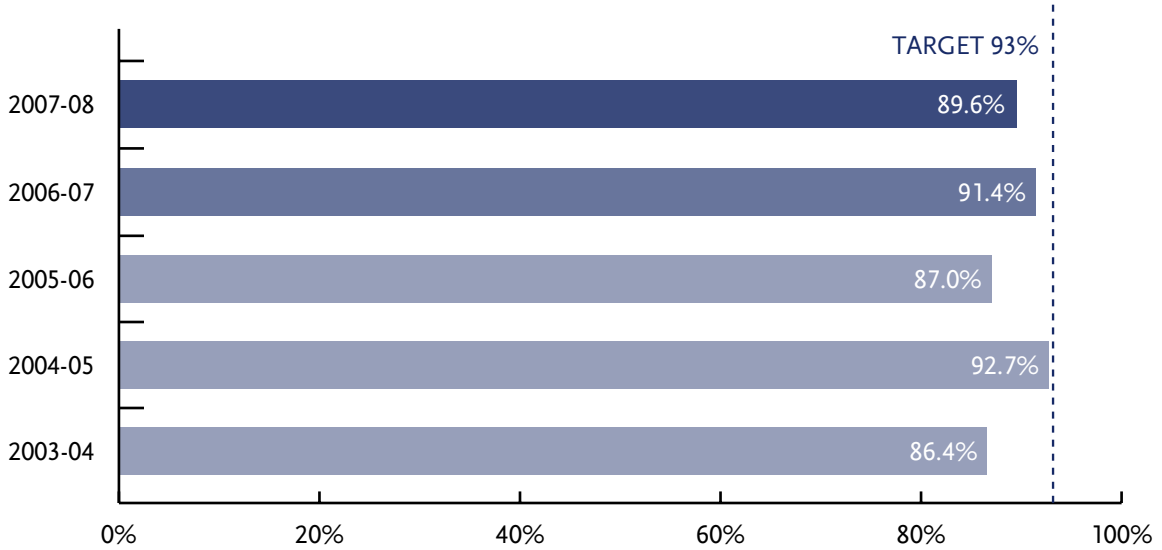
### Results and Analysis

The Ministry achieved an average of 10 working days to assess an application to the SNA program, exceeding the 2007-08 target of 11 working days by one day. Seniors received the same level of service even though the Ministry received over 1,000 more applications in 2007-08 than in the previous year. Continual review and adjustment of assessment processes and procedures has improved overall performance for this measure.

<sup>2</sup> Results were calculated using data from the Special Needs Assistance Information System. The results identify the number of working days from the received date to the decision date. Working days are normal business days and do not include weekends and holidays.

### Measure 1.c: Satisfaction with information services provided by the Seniors Information Line.<sup>3</sup>

This measure assesses clients' overall satisfaction with information services provided to seniors by the Ministry through the Seniors Information Line. This information is intended to help seniors become well-informed about programs and services for which they may be eligible and that contribute to their independence and well-being.



### Results and Analysis

Survey results for this measure indicate that 89.6 per cent of respondents were satisfied with information services provided by the Seniors Information Line. As with all satisfaction surveys, certain variances in annual results may occur. The slight decrease in satisfaction is likely the result of high call volumes that have resulted in increased wait times. The Ministry is investigating new forms of telephone technology that will enhance operational efficiencies and support the introduction of quality assurance measures.

<sup>3</sup> In previous years, the Ministry reported on satisfaction with the Seniors Programs and Services Information Guide and Seniors Information Services Offices. Starting in 2005-06, this performance measure was simplified to include only telephone access through the Seniors Information Line, as this is the primary method of contact with the Ministry for seniors. The methodology for determining satisfaction with telephone access remains the same as in previous years. Satisfaction data for telephone access was collected through telephone questionnaires of randomly selected clients who had contacted the Ministry on the previous day. The surveys were conducted during two-week periods, twice during the year. The top two survey categories of a six-point scale, very satisfied and satisfied, were combined for an overall rating of satisfaction.

## GOAL 2

### Albertans with a severe and permanent disability have access to financial assistance that enables them to become as independent as possible

The Assured Income for the Severely Handicapped (AISH) program assists Albertans who have a permanent disability that severely impairs their ability to earn a livelihood. The program provides a monthly living allowance to a maximum of \$1,088 as well as comprehensive health supports to help clients meet their basic needs and become as independent as possible. In addition, clients with \$3,000 or less in assets are also eligible for personal benefits to help with extra monthly or one-time needs, such as assisting with the cost of employment related expenses, maintaining a service animal, special diets, child care, children's school expenses or emergency travel.

In 2007-08, the AISH program provided financial assistance to nearly 37,000 clients and personal benefits to over 10,000 clients.

#### STRATEGY 2.1

Identify and implement program improvements to better respond to client needs.

The new *AISH Act* and regulations came into force on May 1, 2007, enabling the AISH program to better respond to client needs. The changes were communicated to AISH clients and stakeholders through booklets, the Ministry website, fact sheets and community presentations. To support the new Act and regulations, policies and processes were revised and necessary systems were developed.

The maximum AISH monthly living allowance increased twice in 2007-08, from \$1,000 to \$1,050 in April 2007 as a result of the bi-annual review of the benefit rate, and then to \$1,088 in January 2008. These increases helped nearly 37,000 Albertans receiving AISH better meet their financial needs.

The Ministry also introduced a number of initiatives to help AISH clients develop the skills and confidence they need to participate in the workforce and to help them benefit from Alberta's thriving economy. The AISH program provided over 100 information sessions with over 750 AISH clients in attendance and provided over 70 presentations to community agencies to dispel myths associated with AISH clients entering the workforce.

The Ministry also collaborated with Employment and Immigration and community agencies to develop a variety of pilot projects to meet the unique employment needs of AISH clients. Twenty-four contracts were initiated to provide employment training, job placement and follow-up support to over 500 AISH clients.

#### STRATEGY 2.2

Develop and implement a new information system to facilitate planning and implementation of program changes to enhance responsiveness to client needs.

The Ministries of Employment and Immigration (EI), Children and Youth Services (CYS), Seniors and Community Supports (SCS) and Service Alberta (SA) agreed on a common software solution and operating environment. This initiative is intended to improve the delivery of supports and services for persons with disabilities through better coordination and integration of programs within the Ministry, and between other government programs, external service providers and vendors. Ministry services will also be improved by enhancing information and referral services and assessments of client needs and achievement of outcomes.

## GOAL 2: PERFORMANCE MEASURES

### **New measure 2.a: Average number of working days between completed applications and decision for AISH applications.**

The measure calculates the number of working days the Ministry takes to process applications for the AISH program. Timely processing of AISH applications is important to ensure eligible candidates receive benefits they require to meet their needs. To measure eligibility decision time, the Ministry monitors the length of time it takes, in working days<sup>4</sup>, to assess a completed application and determine eligibility.

#### Results and Analysis

The number of working days is measured by calculating the number of working days between the date a completed application is received by an AISH administrator who assesses the application and the date an eligibility decision is made. In 2007-08, applications for the AISH program were assessed in approximately three working days.

### **New measure 2.b: Percentage of AISH clients who agree that personal benefits help them live more independently than if they were unable to access these benefits.**

AISH provides clients with \$3,000 or less in assets with personal benefits to help with extra monthly or one-time needs. This measure determines whether the personal benefits are helping the AISH program meet its objectives to help clients live more independently<sup>5</sup>.

#### Results and Analysis

In the 2007-08 survey, 78 per cent of AISH clients who received at least one personal benefit agreed that the personal benefit(s) helped them to live more independently than if they were unable to access the benefit(s). The level of agreement remained consistent with the results from the previous year, when 79 per cent per cent agreed.

---

4 Working days are normal business days and do not include weekends and holidays. These are calculated from the date an AISH administrator accepts the completed application to the date the eligibility decision is made. If the AISH administrator requires additional information to determine eligibility, the real time clock is suspended from the date the information is requested to the date the information is received.

5 The data for this performance measure is collected through a telephone survey conducted by an independent research firm. Respondents are asked to answer the question "As a result of receiving [name of benefit] are you able to live more independently than if you were unable to access this benefit?" using a four-point agreement scale (strongly disagree, disagree, agree, or strongly agree). Scores 3 and 4 are combined in the results to obtain an overall rating of agreement. A total of 405 AISH clients who received at least one personal benefit between April 1, 2007 and January 31, 2008 responded to the telephone survey question during the last two weeks of March 2008. This sample size is accurate to within +/- 4.8 percentage points, 19 times out of 20.

## CORE BUSINESS 2 –

# Plan, provide and coordinate supports and services for living in the community

### GOAL 3

#### Seniors and persons with disabilities have appropriate supportive living options

The continuing care system is comprised of three streams: home living, supportive living and facility living (long-term care). Albertans value their independence and want to have choice in how and where they live, whenever possible. Housing needs can vary at different stages in people's lives. For example, disabilities, illness and conditions related to aging may require different accommodations and supports. The Ministry works with communities to foster the development of accommodation options that are appropriate for changing needs and life stages, with the goal of assisting seniors and persons with disabilities to live as independently as possible.

To support the shift to supportive living from long-term care settings, the Ministry encourages the development of affordable supportive living projects for seniors and persons with disabilities through approved capital funding. To enhance safety and quality of accommodation, the Ministry is responsible for licensing supportive living facilities, and for monitoring and enforcing accommodation standards in supportive living settings and long-term care facilities.

#### STRATEGY 3.1

Provide approved capital funding and develop partnerships to increase the supply of sustainable and affordable supportive living options.

The Ministry launched a new program to help low- to moderate-income seniors and persons with disabilities age in their communities. The Affordable Supportive Living Initiative (ASLI) provided \$48 million in capital funding, including \$15.2 million in Federal Housing Trust Fund dollars, to help develop 793 affordable supportive living units across Alberta. Over 120 of these units were specifically designed for persons with disabilities. Organizations across the province, including those in Calgary, Edmonton and other high-growth areas, were encouraged to apply for funding under the program. Proposals to modernize existing facilities, such as seniors' lodges, were eligible for consideration under the initiative. Projects to house people with disabilities were also encouraged to apply for funding.

The Ministry allocated \$21.3 million in top-up funding to assist with increased construction costs for supportive living projects approved in 2005-06 under the province's Rural Affordable Supportive Living (RASL) program. This investment ensures that already approved projects can be successfully completed in a timely and efficient manner in order to provide affordable accommodation and services to meet the needs of residents and enhance their quality of life.

### STRATEGY 3.2

Work within the Ministry, with other ministries, and with stakeholders to promote effective planning to address changing housing and service needs.

The Ministry consulted with stakeholders on innovative approaches to remove barriers to encourage future development of additional supportive living facilities. The consultation with stakeholders included discussing roles and responsibilities of government, the private sector, residents and families for continuing care housing, personal supports and health services. Information and ideas garnered from these consultations will lay out the foundation so changes to the system can occur to support increasing supply and client choice in the continuing care system.

### STRATEGY 3.3

Focus resources on the effective use and maintenance of provincially owned seniors apartments and supportive living accommodation.

The Ministry partnered with Alberta Infrastructure to develop a process for conducting physical and functional assessments of seniors' lodges. These reports will assist lodge operators with long-term maintenance planning and an assessment of the modernization and improvement needs assessment of their lodge(s).

The Ministry also prepared for the transfer of responsibility of the Seniors Self-Contained Housing program, which provides apartment type accommodation to low- to moderate-income seniors, to Housing and Urban Affairs (HUA). The transfer, which comes into effect April 1, 2008, is intended to improve effectiveness of administration by integrating the program with the affordable housing programs that HUA administers.

### STRATEGY 3.4

Review the Ministry's approach to capital contributions to facilitate affordable supportive living development.

The Ministry undertook research and provided information on alternative funding mechanisms to help address challenges in an economic climate that has created an unstable rental housing market. A Financial Costing Model is now being used to help operators compare and forecast operating costs in supportive living facilities so they are better able to manage their facilities.

Over the course of the year, the Ministry worked with capital grant recipients to assist them in gathering the information required by the Ministry's enhanced capital programs operating agreements. The Ministry worked to facilitate community-led development of supportive living by providing advice and information to individuals and organizations interested in developing supportive living for seniors.

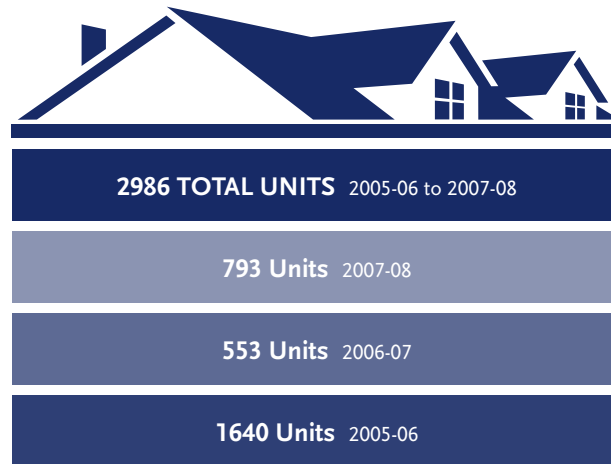
The Ministry reviewed the Rural Affordable Supportive Living Initiative, redesigned the qualifying criteria and developed a new capital grant program, the Affordable Supportive Living Initiative. The new program was expanded to include proposals for projects that will house persons with disabilities and will include projects in urban centers such as Edmonton and Calgary. The program also considered renovations to existing projects and modernization of seniors' lodges.

## GOAL 3: PERFORMANCE MEASURES

### Measure 3.a: Number of affordable supportive living units for aging in place developed with support from provincial funding.

Supportive living units include lodges, enhanced lodges, assisted living, designated assisted living, group homes, adult family living, and family care homes. Supportive living provides a residential setting where people can maintain control over their lives while receiving the support they need. Increasing the number of supportive living units helps Albertans to live as independently as possible and gives people choice in how and where they live.

This measure reflects the Alberta government's recognition of the need for new affordable supportive living spaces.<sup>6</sup>



### Results and Analysis

In 2007-08, a total of 793 new affordable supportive living units were approved through provincial capital grant programs. Development of affordable supportive living accommodation is impacted by changes in the housing and construction industries, including increasing costs and demand for materials and labour.

<sup>6</sup> This measure counts the number of affordable supportive living spaces that will be developed using grant funding committed to projects by the Ministry during 2007-08, as documented in the Affordable Supportive Living Initiative (ASLI) funding commitments.

## GOAL 4

### The Ministry's health-related and disability supports and services enhance independence and well-being

The Ministry is responsible for delivering a number of programs that provide health-related benefits to Albertans to help them maintain independence in their homes and communities.

The Alberta Aids to Daily Living (AADL) program helps Albertans of all ages who have a long-term disability, chronic illness or terminal illness maintain their independence through the provision of hearing and communication devices, medical/surgical supplies, mobility equipment, prosthetics and orthotics, custom footwear and seating, and respiratory equipment.

Health-related benefits are also provided for AISH clients, including premium-free Alberta Health Care Insurance, eye and dental care, emergency ambulance services, prescription drugs, essential diabetic supplies, and exemption from AADL co-pay fees. For seniors, the Ministry's dental and optical programs assist with the cost of dental treatment and eyeglasses.

#### STRATEGY 4.1

Collaborate with internal and external partners to assist clients in accessing appropriate health-related services.

The Ministry aligned the Residential Access Modification program (RAMP) and AADL programs to ease the application process for power wheelchairs and mobility access improvements to the home. AADL also began funding replacement of cochlear implant processors and assisting with the cost of repairs to privately owned wheelchairs for eligible clients. The Ministry began its work on integrated health-benefits planning to ease client access and enhance accountability and sustainability.

#### STRATEGY 4.2

Evaluate health-related benefits provided to Assured Income for the Severely Handicapped clients to ensure they are responsive to client needs and provided in a cost-effective manner.

The Ministry transferred the administration of AISH health benefits along with the AADL program to the newly created Health-Related Supports Branch as a preliminary step toward the full integration of health-related benefits. The Ministry completed a review of the delivery of health-related benefits to AISH clients. Changes were made to ensure health-related benefits are provided effectively to AISH clients across the province, including revisions to delivery processes, prescribing practices and dispensing fees.

#### STRATEGY 4.3

Continue pilot program to provide speech generating communication devices for persons with communication difficulties.

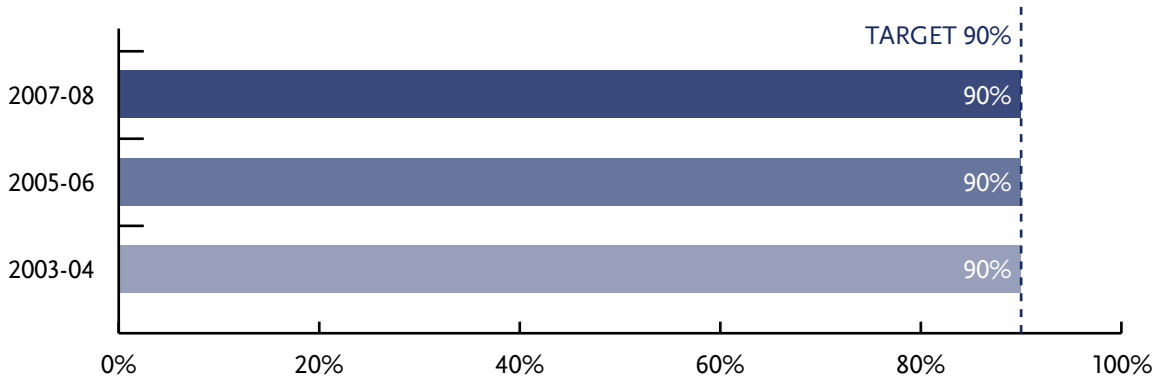
In the second year of this three-year pilot program, 83 Albertans were approved to receive speech generating communication devices, including 19 in Edmonton, 27 in Calgary and 37 in other areas of the province. These devices help Albertans of all ages who are unable to speak or be understood by others due to a chronic condition such as cerebral palsy, an acquired condition such as a stroke or brain injury, or a disease such as amyotrophic lateral sclerosis (ALS). This pilot program will continue in 2008-09.



## GOAL 4: PERFORMANCE MEASURES

### Measure 4.a: Percentage of AADL clients who agreed that AADL helped them be more independent in their homes or residences.

Alberta Aids to Daily Living (AADL) helps Albertans with a long-term disability or a chronic or terminal illness maintain their independence in their home through the provision of equipment and supplies to meet their basic medically assessed needs. This measure determines whether the AADL program is meeting its objectives to help maintain independence.<sup>7</sup>



### Results and Analysis

In the most recent survey, undertaken in 2007-08, nine out of ten clients (90 per cent) agreed that the equipment or supplies they received through AADL helped them be more independent in their home or residence, with 74 per cent of clients indicating strong agreement. The level of agreement remained the same as in 2005-06 and met the target for 2007-08 of 90 per cent.

<sup>7</sup> AADL contracts with an independent research firm on a bi-annual basis to conduct the Client Satisfaction Survey. The target respondents for this measure are adults 18 years or over who have received benefits through the AADL program or are caregivers for clients of the program. Palliative care patients are excluded from the research. A total of 1,205 random telephone interviews or mail surveys were conducted between March 13 and April 11, 2008, with the sample drawn from AADL's electronic sample lists of clients. The level of accuracy for this sample is +/- 2.8 per cent, 19 times out of 20.

Respondents were asked to rate their level of agreement with the following statement: "The equipment or supplies you received through AADL helped you be more independent in your home or residence." The survey used a seven-point rating scale. Responses of 1 mean "do not agree at all", 4 mean "agree" and 7 mean "completely agree". Responses of four to seven were combined to indicate agreement.

## GOAL 5

### Seniors and persons with disabilities live in supportive, barrier-free communities and have access to the necessary supports and services to enhance independence

Participating in the community means being able to work, volunteer, take advantage of educational and recreational opportunities, and engage in other chosen activities. Many Albertans need support to access these opportunities. Communities play a key role in creating accessible and supportive environments. The Ministry works with partners to create awareness of barriers and to identify strategies and initiatives to enable all seniors and persons with disabilities to participate in every aspect of Alberta society.

#### STRATEGY 5.1

Work with individuals and their families, community organizations and other government partners to improve supports and services for the Ministry's clients.

The Persons with Developmental Disabilities (PDD) program worked with families to allow them more flexibility in how their family member is supported. Family Managed Supports' policies were reviewed and revised to enhance families' ability to hire and manage support staff directly.

The Ministry expanded the AISH / Canada Pension Plan (CPP)-Disability Benefits intake coordination pilot project province-wide. The sharing of information between the two programs streamlines the intake process for mutual clients. PDD and AISH also expanded a combined intake pilot project to streamline the application process for individuals applying to both programs. The pilot, which was introduced in 2006, has now been extended to 2008-09.

The Ministry participated in the Cross-Ministry Fetal Alcohol Spectrum Disorder (FASD) Committee, which developed program guidelines and standards for FASD networks. These networks provide programs and services related to FASD prevention, diagnosis and support. Each network also helps individuals and families affected by FASD to access the programs and services they need in their regions. Seven networks were established, with plans to expand networks to provide complete coverage across the province.

In collaboration with Children and Youth Services, the Ministry delivered training on the *Youth in Transition Protocol* developed in 2006-07. The Protocol supports the transition of youth with disabilities into adulthood. Training on the protocol was delivered in all regions of the province to over 250 individuals representing a broad range of stakeholders who work with youth. The goal of the protocol is a transition plan that is agreed to by parents, youth, supportive caregivers and paid service providers that will make the transition to adulthood, and adult services, easier for the young person.

In 2007-08, the Ministry completed an evaluation of the community support coordinator pilot projects established with community agencies in Medicine Hat and Lethbridge. These pilot projects enabled persons with disabilities to connect with community support coordinators who helped them navigate the health and social services system in order to access personal and community supports. As a result of the promising evaluation, the Ministry initiated plans to expand the use of community support coordinators across the province.

### STRATEGY 5.2

Develop a provincial funding framework for Persons with Developmental Disabilities funded services and review and strengthen monitoring mechanisms.

The PDD program developed options for a provincial funding framework that is intended to ensure a more transparent, equitable and responsive model to allocate funding to PDD Community Boards.

PDD also developed an enhanced contracting process for utilization across all PDD regions. Increased standardization is intended to enhance accountability of community service providers delivering supports to persons with developmental disabilities across the province. The development process involved collaboration with the Alberta Council of Disability Services (ACDS) and included comprehensive communication of the new process and guidelines and training for staff. Thirty-nine service provider agencies began piloting the new contract template.

The PDD program examined all program areas and completed a comprehensive enterprise risk assessment. The resulting framework will be a guide for Community Board use in the development of regional risk mitigation strategies.

### STRATEGY 5.3

Promote the continued development of leadership and governance capacity of Persons with Developmental Disabilities Community Boards.

The Persons with Developmental Disabilities Community Boards continue to increase their capacity for effective governance practices. Core Governance Policies and Guidelines for the PDD Community Boards were developed and implemented, providing consistency in key components of governance across all the boards. A PDD Board Orientation Manual was developed and distributed, providing a provincial orientation for all Community Boards. The manual supplements regional-specific orientation provided by each board for their own members.

A Memorandum of Understanding between the Minister and each Community Board was signed in June 2007, providing clarity regarding the roles, responsibilities, accountabilities and reporting requirements of the governance entities.

The Ministry also designed and implemented a consistent set of Board, Board Chair and Board Member evaluation tools, to provide consistent and regular approaches to governance evaluation. An annual PDD Board Governance Forum was established, providing an opportunity for all PDD Board members to meet, build relationships and discuss issues that are common across the governance system.

Consistency in governance across the province enhances the Community Boards' ability to oversee the provision of services in response to regional priorities.

#### STRATEGY 5.4

Implement substitute decision-making services that encourage adults with mental capacity limitations to participate in decisions and maintain their autonomy.

The Ministry continued work on the legislative review of the *Dependent Adults Act*. Government approved policy directions based on the *Final Report and Recommendations* from the review. These key policy directions include increasing options for people who need decision-making assistance so they can maintain autonomy as long as possible. Draft legislation for a new Act addressing guardianship, trusteeship, and other substitute decision-making options is expected to be introduced to the legislature in the coming year.

Based on this direction, the Office of the Public Guardian focused efforts on developing new ways to increase dependent adults' autonomy and their participation in decisions. Consultations were held in central Alberta to begin a pilot project for dependent adults with a public guardian. The project focuses on developing resources to teach decision-making skills and increase dependent adults' involvement in decisions affecting them.

The Ministry also developed a method to record participation in decisions by dependent adults with a Public Guardian. The tracking system pilot project is intended to identify issues that may prevent dependent adults from participating in decision making.

#### STRATEGY 5.5

Strengthen and promote long-term connections between persons with disabilities and the community.

The Persons with Developmental Disabilities Program worked with various communities to build capacity to create lasting community connections for individuals with developmental disabilities. These connections were built through innovations in service provision; through employment, educational, or recreational opportunities; participation in the arts; and through the promotion of self-advocacy, which provides people with developmental disabilities with tools to take greater control over their own life decisions.

Employment is a key way that individuals make connections with their communities. In 2007-08, 1,821 individuals participated in PDD-funded employment preparation programs, which assist individuals in developing skills to enter the workforce, and 1,861 individuals utilized PDD-funded employment placement supports. In 2007-08, 65 per cent of individuals who accessed PDD-funded employment supports had jobs. PDD also partnered with the Alberta Association for Community Living (AACL) and Rotary Clubs across the province to encourage Rotarians and their business associates to employ individuals with developmental disabilities. The partnerships created 26 new positions for individuals with developmental disabilities.

Through the PDD Inclusive Post-Secondary Education initiatives (IPSE), adults with developmental disabilities were able to develop and pursue their career interests, further their learning and increase their future employment prospects. In 2007-08, 77 students participated in 17 IPSE initiatives across Alberta. The employment rates for graduates of the programs ranged from approximately 74 to 82 per cent.

The PDD Community Boards initiated more than 50 innovative pilot projects and program enhancements throughout the province under the *Achieving Better Outcomes Initiative*. Initiatives focused on innovative service models, increasing employment opportunities and inclusive post-secondary opportunities for adults with developmental disabilities, enhancing family leadership, and enhancing self-advocacy.

## STRATEGY 5.5

(continued from previous page)

The PDD South and Calgary Region Community Boards implemented a pilot project where staff, who are neither connected to government or the service sector, assist families and individuals in planning an inclusive life and identifying a balance between government and generic services. Staff support them in locating and securing these various resources.

The PDD Central Region created a Community Inclusion Coordinator position in 2006 to assist community facilities and organizations in creating diverse programming that is inclusive of persons with disabilities. In 2007-08, the City of Red Deer recognized the value of this role and has decided to continue funding it on an ongoing basis.

The PDD Northwest Region Community Board partnered with Canadian Mental Health (CMHA) and Accredited Supportive Living Services Limited on a joint proposal to address the need for housing for individuals with dual diagnosis in Grande Prairie. As a result of the partnership, a duplex was rented with four rooms available to individuals and two rooms for Peer Mentors.

The PDD Edmonton Community Board partnered with a community agency in St. Albert to establish a 'Mobile Support Team' model of support for individuals with developmental disabilities. The Mobile Support Team focused on providing moment-in-time supports to individuals as an alternative to set shifts or a set number of hourly supports each week.

In 2007-08, the Northeast Region Community Board worked to strengthen and clarify the role of Community Councils, which consist of a group of people with and without disabilities that work with the Community Board to make their community a better place for people with developmental disabilities. For example, the Community Council in Whitecourt formed a "Transit Society" in response to a lack of accessible public transportation. The Society purchased an accessible van and then partnered with the Town of Whitecourt. All residents of Whitecourt now benefit from more accessible transportation options.

## STRATEGY 5.6

Deliver public education and other services to encourage Albertans to plan for the future through personal directives.

The Alberta Legislature approved amendments to the *Personal Directives Act* (PDA) in December 2007, which comes into force in June 2008.

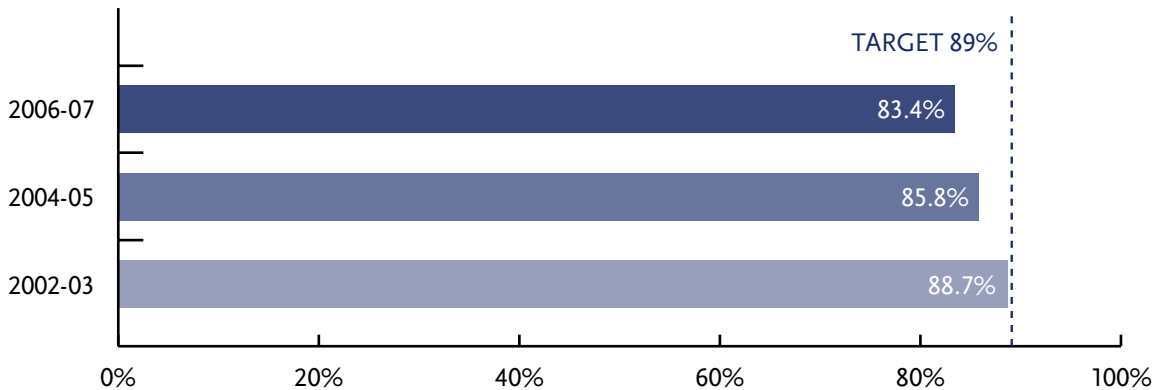
In preparation for the new legislation, Ministry staff delivered over 50 presentations to health care professionals and service providers to inform them of changes coming to the PDA. As well, over 175 general information sessions, including four specifically targeted to people who live on First Nations reserves in Alberta, were delivered to the public and service providers. The OPG also distributed over 50,000 publications about personal directives to the public, health care professionals, and community organizations.

The Ministry finalized plans to implement a toll-free number so Albertans have easy access to information about personal directives and guardianship. Resources about personal directives were updated to reflect changes to the PDA and the Personal Directives Registry was developed and completed. These resources are poised for implementation and distribution to coincide with the new Act coming into effect.

## GOAL 5: PERFORMANCE MEASURES

### Measure 5.a Satisfaction of families/guardians of persons with developmental disabilities with PDD-funded services

Many of the individuals assisted by the PDD program are supported by family and/or guardians. As informed stakeholders, families and guardians provide important feedback on the quality and direction of the program. This measure reflects overall satisfaction<sup>8</sup> with PDD-funded services and helps improve services by identifying areas of potential concern.



### Results and Analysis

Satisfaction is measured by a survey conducted every two years. In the most recent survey conducted in 2006-07, 83.4 per cent of families/guardians (public and private) reported overall satisfaction with PDD-funded services received by the person to whom they provide guardianship. Satisfaction dropped slightly from 2004-05 and remained below the 2006-07 target of 89 per cent.

<sup>8</sup> The 2006-07 satisfaction survey was conducted by an independent research firm. A written questionnaire was sent by mail to legal guardians (including public guardians) and/or family members (in the absence of a legal guardian) of adults with developmental disabilities receiving services funded by PDD.

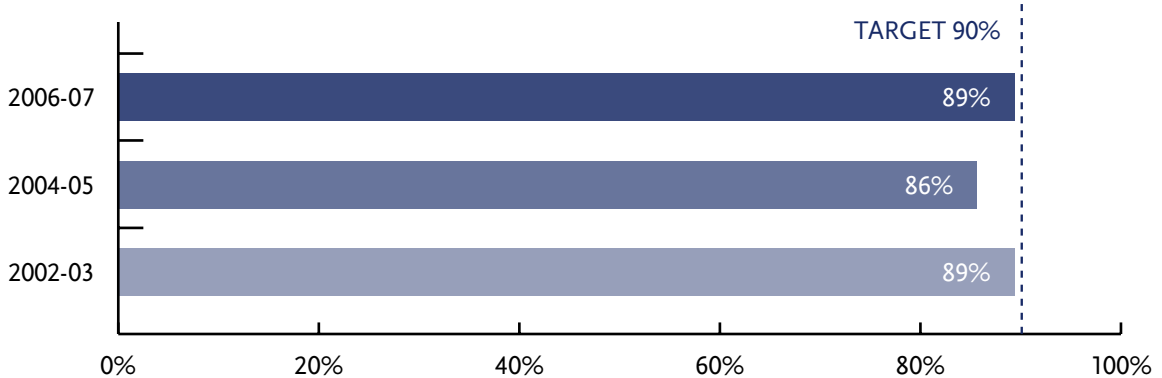
A total of 5,181 survey forms were distributed in 2006-07. A total of 2,054 survey forms were returned, representing a response rate of 39.6 per cent. With respect to the indicators that constitute the performance measure, a total of 1,647 respondents (80.19 per cent respondents) provided valid responses.

Responses of strongly agree and agree were combined and are reported as satisfied. Responses of disagree and strongly disagree were combined and reported as dissatisfied. Results are considered to be accurate within a margin of +/-1.51 per cent, 19 times out of 20.

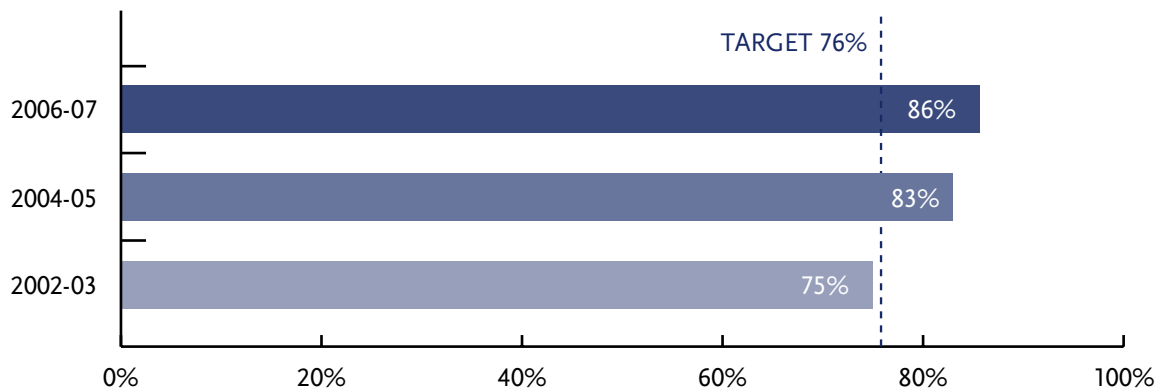
## Measure 5.b Percentage of persons with brain injury and/or other disabilities and their families/caregivers reporting they feel supported<sup>9</sup> by Community Support Services

Two Ministry initiatives that also support persons with disabilities are the Alberta Brain Injury Initiative (ABII) and the Program Development for Persons with Disabilities Initiative (PDPDI). Services are provided by contracted agencies funded by the Ministry. Clients and their families/guardians were asked a number of questions about the agency providing services to measure whether they felt supported by the services provided.

### PERSONS WITH BRAIN INJURY OR OTHER DISABILITIES



### FAMILIES/CAREGIVERS



## Results and Analysis

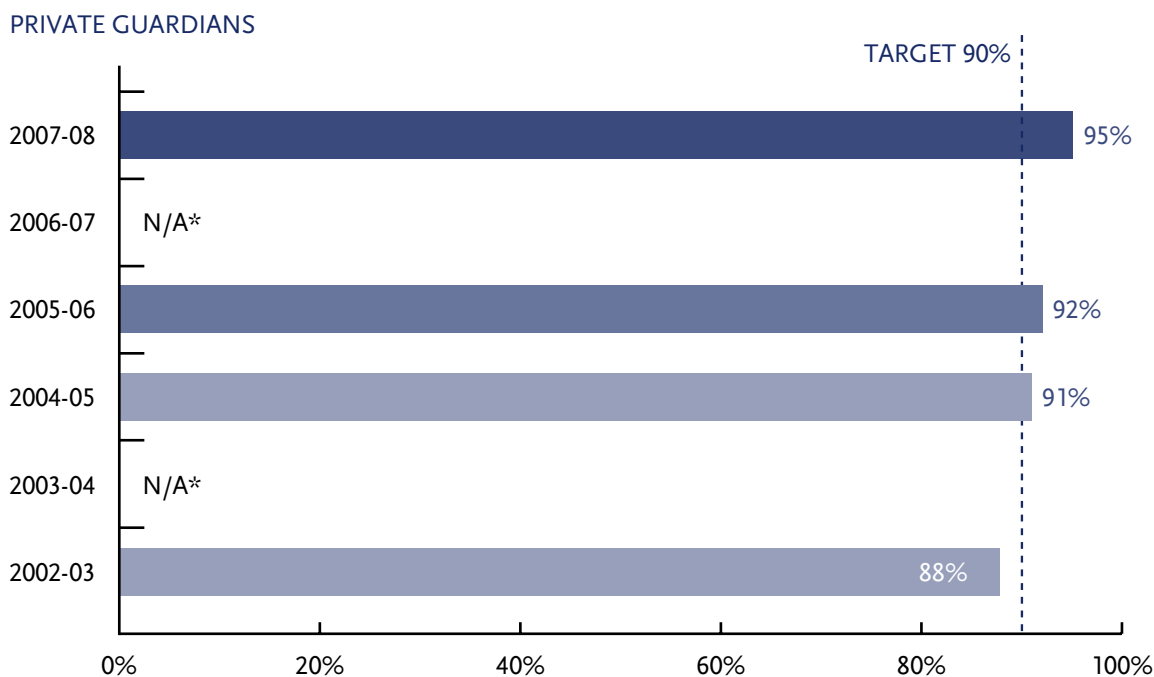
Persons with brain injury and/or other disabilities receiving services through an agency were asked if they feel the support they receive from the agency makes their life better, if contact with the agency helps them to make better choices, and if they would ask people at the agency for help if they needed it. Responses to these three questions were combined to embrace the concept of “feeling supported” by the services provided. Eighty-nine per cent of the clients surveyed in 2007-08 reported that they felt supported, compared to 86 per cent in 2006-07.

<sup>9</sup> Data for this measure is collected through a telephone survey conducted by an independent research firm of randomly selected clients and family/caregivers from lists provided by service delivery agencies funded through Community Partnerships. The client population was 1,561 (35 from PDPDI and 1,526 from ABII) and the survey sample included 362 clients (14 from PDPDI and 348 from ABII) resulting in an accuracy level of +/-5 percent 19 times out of 20. For caregiver/family members, the population was 545 (13 from PDPDI and 532 from ABII), with 232 survey respondents in the sample (7 from PDPDI and 225 from ABII). The final weighted sample provides results accurate to within +/-5 percent 19 times out of 20.

For family members and guardians, 86 per cent in 2007-08 reported that the agencies made it easier for them to support the individual with brain injury and/or other disabilities, compared to 83 per cent in 2007. The survey results are consistent with the previous year, and show that generally clients and their family members/caregivers feel supported by the Alberta Brain Injury Initiative and the Program Development for Persons with Disabilities Initiative.

**Measure 5.c: Satisfaction<sup>10</sup> with supports and decision-making services provided by the Office of the Public Guardian**

This measure assesses the satisfaction of private guardians and service providers of dependent adults with the supports and services they receive from the OPG.



\* No survey was conducted for the 2006-07 or 2003-04 fiscal year.

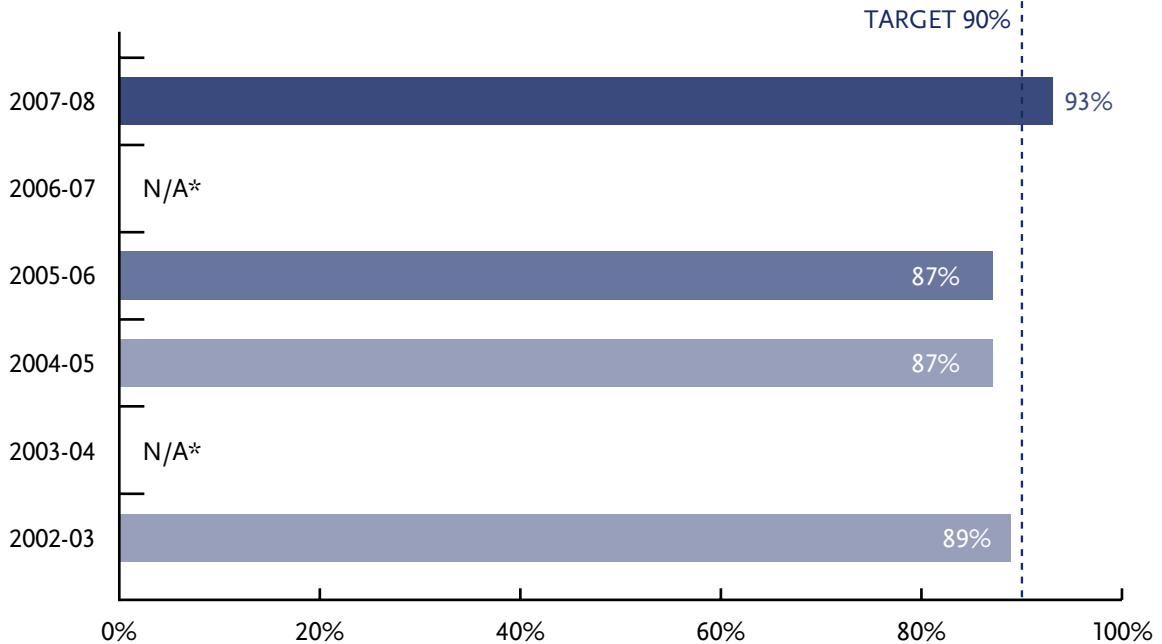
10 The 2008 survey was administered by telephone to a random sample of 580 private guardians, 253 of which were more likely to have had contact with the Office of the Public Guardian, because they applied for or renewed their guardianship order within the last 12 months. Private guardians were asked to rate their level of overall satisfaction with OPG services. 219 responses to the question were received. The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating. An additional sample was taken of 381 private guardians, randomly selected irrespective of when they had applied for or renewed their guardianship order. The survey results are accurate to within +/- 4.9 percentage points, 19 times out of 20 for both samples.

The survey for service providers was administered by a private research company in March and April of 2008 to a sample of 268 organizations that provided services for dependent adults. Service providers were asked to rate their level of overall satisfaction with OPG services. 265 participants provided a response to the overall satisfaction question. The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating. The survey results are estimated to be accurate to within +/- 4.0 per cent, 19 times out of 20.

This is a bi-annual satisfaction survey. A survey was conducted in consecutive years (2004-05, 2005-06) to coincide with a public consultation process. No survey was conducted for the 2006-07 fiscal year.



## SERVICE PROVIDERS



\* No survey was conducted for the 2006-07 or 2003-04 fiscal year.

## Results and Analysis

In 2007-08, a total of 253 **private guardians** who recently applied for or renewed their guardianship orders were surveyed by telephone. Ninety-five per cent of the private guardians surveyed expressed satisfaction with the Office of the Public Guardian in 2007-08. This demonstrates increasing and consistently high levels of satisfaction amongst private guardians when compared to a similar group of private guardians in 2005-06.

A total of 268 **service providers** were interviewed by telephone. In 2007-08, 93 per cent of service providers who responded were satisfied with the services provided by the OPG. This is a statistically significant increase compared to the 87 per cent ratings achieved in both the 2005-06 and 2004-05 surveys. The OPG has enhanced services and distributed new and additional resources to service providers since the 2005-06 survey and this may account for the higher satisfaction ratings.

A total of 41 **dependent adults**<sup>11</sup> with a public guardian participated in focus groups held in seven communities across the province and shared their views about the supports and services they received from their public guardians. Focus groups were used to gather information, as dependent adults are likely to have difficulty with traditional data collection techniques involving written or telephone surveys. Eighty two per cent<sup>12</sup> of the participants indicated they felt their public guardian listened to what they had to say. However, due to the small number of persons participating in the focus groups, these results cannot be interpreted as representative of all dependent adults with a public guardian.

11 The measure dealing with dependent adults was refined and modified which impacts comparability to the 2006 survey results. In 2006, dependent adults were asked: "Are you satisfied with the Public Guardian who helps you with your decision-making? Do they respect you?" Upon reflection, the terms "satisfaction" and "respect" were thought to be conceptually difficult for dependent adults, so alternate questions, along with consistent examples, were used to elicit discussion in 2008. For comparison to 2006 results, the current survey utilized a similar question: "Does your Public Guardian Representative listen to what you have to say?"

12 Results are estimated to be accurate to within +/- 15.0 per cent, 19 times out of 20. Due to the large margin of error, no reliable comparisons with previous results can be made.

## GOAL 6

### Safeguards for seniors and persons with disabilities are provided

The Ministry has a strong interest in addressing the safety and security needs of adults who may be vulnerable to abuse and neglect, including persons with disabilities, seniors, and persons who require the assistance of a guardian to make personal decisions.

The Ministry is responsible for the implementation, monitoring and enforcement of accommodation standards for supportive living and long-term care facilities, which help enhance quality of life and the safety and security of residents. Through the *Protection for Persons in Care Act*, the Ministry investigates and responds to complaints of abuse of people receiving government-funded care services. In 2007-08, Protection for Persons in Care responded to 463 reports of abuse and 3,100 telephone calls on the toll-free complaint and information phone line. In the investigations that were concluded, 875 recommendations were made to improve the safety of adults receiving care services. The *Dependent Adults Act* and the *Personal Directives Act* serve protective functions for vulnerable adults with capacity limitations. In addition, the Persons with Developmental Disabilities program has an Abuse Prevention and Response Protocol for addressing abuse of adults with developmental disabilities. The Ministry also works with other ministries to prevent and address abuse of seniors.

#### STRATEGY 6.1

Implement accommodation standards for supportive living and long-term care settings; implement licensing, monitoring and enforcement mechanisms; and develop a public information and reporting system.

The Ministry began implementing accommodation standards for supportive living facilities effective April 1, 2007 and long-term care facilities in November 2007. The standards are designed to promote safety, security and residents' quality of life in supportive living and long-term care facilities by supporting the provision of quality accommodation and related services. The standards are mandatory for all supportive living facilities serving four or more residents including seniors' lodges and all long-term care facilities in the province.

The quality of supportive living and long-term care accommodations was improved with the introduction of licensing and monitoring against the accommodation standards in over 390 supportive living settings and monitoring against the accommodation standards in 49 long-term care facilities, as planned. An Accommodation Standards Complaint Line was established to address public concerns with accommodations and related services.

The Ministry initiated the development of a public information and reporting system. Feedback from a departmental working group and consultation with stakeholders was incorporated into the final proposal used to build the web-based system. The system will provide information to the public and assurances of quality in supportive living settings.

## STRATEGY 6.2

Report on government's progress in responding to approved recommendations to expand and improve Alberta's continuing care system.

In response to many of the recommendations made in the Final Report of the MLA Task Force on Continuing Care Health Service and Accommodation Standards, the Ministry developed the Supportive Living and Long-Term Care Accommodation Standards and established licensing, monitoring and complaints resolution mechanisms to help ensure safety, security and quality of life for residents in supportive living and long-term care settings.

To improve the quality of the continuing care system, the Ministry began to develop new supportive living legislation by conducting stakeholder consultations and developing a legislative framework. New legislation is required to allow the Ministry to remain flexible in an evolving supportive living sector where new configurations of housing and services are emerging in response to the changing needs and expectations of Albertans.

In response to a recommendation made by the Auditor General, long-term care accommodation fees were increased by five per cent to help operators meet the rising costs for accommodation services and to help ensure that quality services are provided to residents.

## STRATEGY 6.3

Improve and coordinate policies and programs to strengthen the Ministry's role in protecting adult Albertans.

The Ministry implemented an Accommodation Standards Complaint Line that commenced operations on April 2, 2007. The line is available to take complaints from the public about compliance with the accommodation standards in long-term care facilities, seniors' lodges and other supportive living settings.

The Ministry worked to identify practices and improve coordination of various protection-oriented activities that are underway in different programs. The Ministry also developed a *Safeguards for Adults Fact Sheet* for distribution to the public and service providers. This publication outlines the various roles the Ministry has in promoting the protection of adult Albertans, such as: guardianship; personal directives; accommodation standards in continuing care settings; and investigating alleged abuse involving individuals receiving care services in government-funded settings. The Ministry also delivered information sessions for direct service staff so those who are working directly with clients have accurate information when protective issues arise in their work.

Office of the Public Guardian (OPG) staff delivered over 30 presentations about guardianship across Alberta so health and service providers are knowledgeable about OPG services and a guardian's role. All staff in the Office of the Public Guardian also completed investigation training so they are prepared to take on a new investigations role under the amended *Personal Directives Act*. Amendments to the Act will allow the Public Guardian to investigate complaints that the decision maker named in a personal directive is causing harm to the person who wrote the personal directive.

#### STRATEGY 6.4

Enhance the current role of the Office of the Public Guardian with private guardians including: providing support throughout the term of a court order, consultation and dispute resolution, monitoring and investigation of complaints and bringing forward urgent matters to the attention of the courts in a proactive way.

The Office of the Public Guardian completed a significant educational campaign to assist private guardians to become more knowledgeable in their role as guardian. Almost 7,000 information kits that included an audio CD, PowerPoint presentation, and print material about guardianship were mailed to private guardians in the province. In Alberta, guardians are required to return to court every six years to review their guardianship order, so the kits were designed to remind private guardians of their review and provide contact information to assist with this requirement.

The OPG also provided 13 information sessions for private guardians across the province. The sessions provided an opportunity for over 150 private guardians to gain information about the role of guardian and share their experiences with each other.

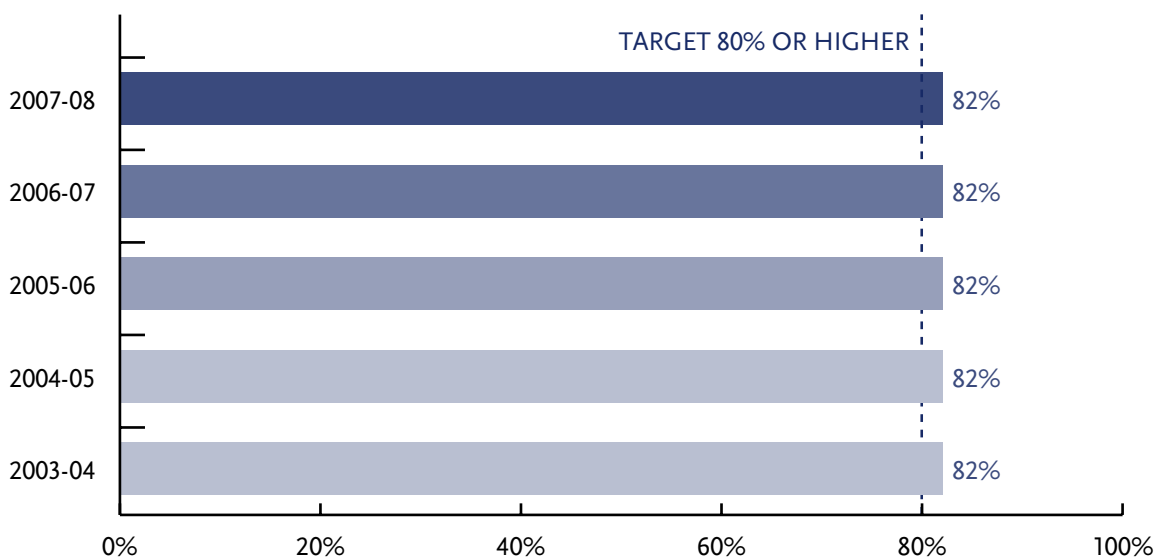
Over 1,600 “Self-Help” kits were distributed to OPG regional offices and community-based organizations. These kits assist private guardians when completing a guardianship application or review, and contain all court documents required for an application or review of guardianship.

In addition, all OPG staff completed training in conflict resolution, so the organization can provide conflict resolution services when disputes arise between dependent adults and their guardians or family members.

## GOAL 6: PERFORMANCE MEASURES

### Measure 6.a Percentage of dependent adults with private guardians.

This measure calculates the percentage of dependent adults (adults with court-ordered guardians) who have private guardians.<sup>13</sup> Private guardianship is generally preferred over public guardianship. In most cases, family members or other persons with an emotional bond to the dependent adult are in the best position to know his or her values and beliefs and, therefore, make more accurate substitute decisions. Public guardianship should only be considered when no private individual is able, willing or appropriate to take on the task. In general, private guardianship is possible and appropriate in approximately 80 per cent of guardianship cases.



<sup>13</sup> Statistics on the number of court-ordered public and private guardians are compiled by the OPG. The percentage of private guardians is calculated from these statistics.

## Results and Analysis

A dependent adult is an adult the court has deemed in need of a guardian. As of March 31, 2008, there were a total of 10,413 dependent adults in Alberta. The Public Guardian acted as a guardian for 1,923 dependent adults, and there were 8,490 dependent adults with private guardians. The target of 80 per cent or higher was met with a ratio of private to public guardianship of 82 per cent to 18 per cent.

### **New Measure: Percentage of persons involved in Protection for Persons in Care investigations satisfied with the investigation process.**

Protection for Persons in Care (PPC) receives complaints of abuse involving adults receiving services from government-funded agencies such as hospitals, nursing homes, seniors' lodges, and group homes. PPC must investigate all complaints within its jurisdiction. This measure is designed to determine the extent to which those who are involved in investigations are satisfied with the investigation process.<sup>14</sup>

## Results and Analysis

Over half of respondents (64 per cent) were very satisfied or satisfied with the overall investigation process. While satisfaction increased from the 57 per cent measured in the previous year, the relatively low response rate requires caution when interpreting the results.

### **New Measure Under Development:**

### **Quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet or exceed provincial standards.**

The Ministry is developing a new measure using information collected as part of the annual reviews conducted on supportive living and long-term care facilities to assess compliance with the Accommodation Standards that were implemented April 1, 2007. Baseline data will be reported when available.

---

14 Data was collected for files closed from April 1, 2007 to March 31, 2008. A total of 1,248 surveys were distributed to potential respondents (101 alleged victims, 189 guardians/agents of the alleged victim, 444 agency/facility representatives, 214 alleged abusers, 46 guardians/agents of the alleged abuser, six alleged abusers who were also guardians/agents of alleged victim, and 248 complainants).

A 26 per cent response rate to the survey as a whole included 14 alleged victims, 70 guardians/agents of the alleged victim, 106 agency/facility representatives, 35 alleged abusers, 18 guardians/agents of the alleged abuser, five alleged abusers and guardians/agents of alleged victim, 72 complainants, for a total of 320 completed surveys.

The degree of satisfaction was measured on a six-point scale, from "very dissatisfied" to "very satisfied" in response to the following question: "How satisfied are you with the overall investigation process?" The top two points ("satisfied" and "very satisfied") were combined to determine an overall percentage of satisfaction. There were a total of 310 responses to this question and 10 who did not respond.

## FORWARD LOOKING INFORMATION

The Premier's mandates set out the Ministry's priorities for 2007-08 and will guide its work in 2008-09.

In response to the Ministry's mandate to improve quality, supply and client choice in the continuing care system, the Ministry will continue to provide capital grants to help develop affordable supportive living spaces. The Ministry will also implement a public reporting system to provide information on licensed supportive living facilities, including their level of compliance with provincial accommodation standards. The current Supportive Living and Long-Term Care Accommodation Standards will be reviewed and updated, and will continue to be monitored and enforced in all supportive living and long-term care settings. New supportive living legislation is planned to be introduced to allow the Ministry to respond to an evolving supportive living sector.

With Alberta's economy thriving, many of our Ministry clients with disabilities are looking for opportunities to become employed. These potential employees are able to participate in the workplace, but face a range of challenges. The Ministry will continue to work with Employment and Immigration to engage business leaders, employers and community agencies to explore and implement innovative strategies to enhance employability incentives for persons with disabilities to participate in the workforce.

In addition to these incentives, the Ministry will develop a range of employment supports and initiatives to help persons with disabilities to participate in the labour market while maintaining access to needed financial and health-related benefits. As mandated by the Premier, the Ministry will implement measures to support persons with disabilities' independence and self-reliance by providing increased employability incentives, including an increase in the amount that can be earned by single AISH clients from \$1,000 to \$1,500, with a corresponding increase for clients with families.

In 2008-09, the Ministry will draw on the expertise of the Demographic Planning Commission to help plan for the aging population. The Commission consists of experts from a variety of fields: aging issues, health care, economics and the social sciences. The Commission will oversee dialogue sessions with key stakeholders and undertake a survey of the public to solicit feedback on the shared roles of governments, communities, families and individuals in meeting the needs of future seniors, as well as the principles and values underlying these roles. The findings of the Commission will inform the development of an Aging Population Policy Framework for use by decision makers across government. The Framework will outline a series of policy positions about how to allocate public resources for future seniors in an effective and sustainable way, along with the principles and values which underlie these positions.

In the coming year, the Ministry will continue to focus efforts on enhancing the coordination of supports and services for persons with disabilities. This will include supporting young adults living in continuing care facilities, developing regulations to support persons with disabilities using service dogs and identifying the types of supports needed by caregivers of persons with disabilities. Through the PDD Program, the Ministry will focus on achieving better outcomes for persons with developmental disabilities by working with families to explore flexible funding options, and assisting individuals and families in navigating resources available in their communities.

In 2008-09 the Ministry will also pursue a renewed focus on adult protection by proposing changes to existing legislation and introducing new legislation to better protect Albertans who may be vulnerable.

Bill 24, the *Adult Guardianship and Trusteeship Act* (AGTA), which will replace the 30-year old *Dependent Adults Act*, will address what happens when an adult no longer has the capacity to make personal or financial decisions. The AGTA will complement the *Personal Directives Amendment Act*, which was proclaimed in June 2008. The *Personal Directives Act* allows Albertans to prepare written instructions in case they become incapable of making those decisions later.

Ten years have elapsed since the *Protection for Persons in Care Act* (PPCA) was brought into effect. The PPCA has been under legislative review and in 2008-09 the Ministry will complete policy work so that amendments may proceed in future, with a view to modernizing the PPCA, strengthening the response to abuse, and improving safeguards for vulnerable adults who access government-funded care services. The PPCA Regulation could also be changed so that it remains current.





# FINANCIAL INFORMATION



**MINISTRY OF SENIORS AND COMMUNITY SUPPORTS**

Consolidated Financial Statements

March 31, 2008

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Consolidated Financial Statements

March 31, 2008

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Auditor's Report



To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors and Community Supports as at March 31, 2008 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 16, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Consolidated Statement of Operations

Year ended March 31, 2008  
(thousands of dollars)

	2008		2007
	Budget (Schedule 3)	Actual	Actual
Revenues (Schedule 1)			
Transfers from the Government of Canada	\$ 274,261	\$ 277,548	\$ 160,546
Other revenue	4,405	12,841	14,285
	278,666	290,389	174,831
Expenses - Directly Incurred (Note 2(c) and Schedules 2 and 5)			
Provide targeted financial assistance	781,007	719,718	670,936
Plan, provide and coordinate supports and services for living in the community	975,033	1,003,523	916,060
Ministry support services	8,098	7,810	6,926
	1,764,138	1,731,051	1,593,922
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	94	148
Vacation pay	311	1,115	522
	411	1,209	670
	1,764,549	1,732,260	1,594,592
Loss on disposal of tangible capital assets	-	156	3
Net operating result	\$ (1,485,883)	\$ (1,442,027)	\$ (1,419,764)

The accompanying notes and schedules are part of these consolidated financial statements.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Consolidated Statement of Financial Position

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 34,300	\$ 37,525
Accounts receivable (Note 3)	28,555	39,261
Due from Alberta Social Housing Corporation	15,718	11,788
Inventories	374	450
Tangible capital assets (Note 4)	4,824	3,244
	<b>\$ 83,771</b>	<b>\$ 92,268</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 233,474	\$ 213,754
Unearned revenue	10,176	25,395
	<b>243,650</b>	<b>239,149</b>
<b>Net Assets</b>		
Net assets (liabilities) at beginning of year	(146,881)	(112,058)
Net operating result	(1,442,027)	(1,419,764)
Net financing provided from General Revenues	1,429,029	1,384,941
	<b>(159,879)</b>	<b>(146,881)</b>
	<b>\$ 83,771</b>	<b>\$ 92,268</b>

The accompanying notes and schedules are part of these consolidated financial statements.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Consolidated Statement of Cash Flows

Year ended March 31, 2008  
(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (1,442,027)	\$ (1,419,764)
Non-cash items included in net operating result		
Amortization	672	580
Loss on disposal of tangible capital assets	156	3
Valuation adjustments and other provisions	1,209	670
	(1,439,990)	(1,418,511)
Decrease (increase) in accounts receivable before valuation adjustments	10,612	(2,142)
Increase in due from Alberta Social Housing Corporation	(3,930)	(1,242)
Decrease in inventories	76	19
Increase in accounts payable and accrued liabilities before valuation adjustments	18,605	3,056
Increase (decrease) in unearned revenue	(15,219)	25,395
Cash applied to operating transactions	(1,429,846)	(1,393,425)
Capital transactions		
Transfer of tangible capital assets	-	413
Acquisition of tangible capital assets	(2,408)	(1,968)
Cash applied to capital transactions	(2,408)	(1,555)
Investing transactions		
Decrease in long-term investments	-	3,480
Cash provided by investing transactions	-	3,480



## MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

### Consolidated Statement of Cash Flows (continued)

Year ended March 31, 2008  
(thousands of dollars)

	2008	2007
Financing transactions		
Net financing provided from General Revenues	1,429,029	1,384,941
Cash provided by financing transactions	1,429,029	1,384,941
Decrease in cash and cash equivalents	(3,225)	(6,559)
Cash and cash equivalents, beginning of year	37,525	44,084
Cash and cash equivalents, end of year	\$ 34,300	\$ 37,525

The accompanying notes and schedules are part of these consolidated financial statements.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors and Community Supports has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors and Community Supports.

The purpose of the Ministry is to provide supports, services, programs and information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the ministries.

#### (a) Reporting Entity

The reporting entity is the Ministry of Seniors and Community Supports. The *Government Accountability Act* defines a Ministry as including the Department of Seniors and Community Supports and any Provincial agency for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Seniors and Community Supports (Department)	<i>Government Organization Act</i>
Persons with Developmental Disabilities Community Boards	<i>Persons with Developmental Disabilities Community Governance Act</i>

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

#### (c) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

##### *Internal Government Transfers*

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

##### *Transfers from Government of Canada*

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

##### Expenses

##### *Directly Incurred*

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (c) Basis of Financial Reporting (continued)

##### *Incurred by Others*

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

##### **Assets**

Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100. The threshold for all other tangible capital assets is \$5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

##### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

##### **Net Assets/Net Liabilities**

Net assets/net liabilities represent the difference between the carrying value of assets held by the Ministry and its liabilities.

##### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, due from Alberta Social Housing Corporation, inventories, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (c) Basis of Financial Reporting (continued)

##### Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers (CST), can arise from changes in the base allocations which are primarily a result of the Province of Alberta's share of the national population and the total CST cash set by federal legislation.

### NOTE 3 ACCOUNTS RECEIVABLE

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	\$ 11,427	\$ -	\$ 11,427	\$ 7,252
Management organizations	15,894	-	15,894	15,894
Accounts receivable	1,337	103	1,234	16,115
	\$ 28,658	\$ 103	\$ 28,555	\$ 39,261

Accounts receivable are unsecured and non-interest bearing.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 4 TANGIBLE CAPITAL ASSETS

	2008				2007
	Equipment	Computer hardware and software	Leasehold improvements	Total	Total
<b>Estimated Useful Life</b>	3-15 years	5 years	5-10 years		
<b>Historical Cost <sup>(a)</sup></b>					
Beginning of year	\$ 4,254	\$ 5,377	\$ 478	\$ 10,109	\$ 8,577
Additions	209	2,040	159	2,408	1,968
Disposal, including write-downs	(43)	(156)	-	(199)	(435)
	4,420	7,261	637	12,318	10,110
<b>Accumulated Amortization</b>					
Beginning of year	3,082	3,761	22	6,865	6,305
Amortization expense	299	322	51	672	580
Effect of disposals	(43)	-	-	(43)	(19)
	3,338	4,083	73	7,494	6,866
<b>Net book value at March 31, 2008</b>	\$ 1,082	\$ 3,178	\$ 564	\$ 4,824	
<b>Net book value at March 31, 2007</b>	\$ 1,172	\$ 1,616	\$ 456		\$ 3,244

<sup>(a)</sup> Historical cost includes work-in-progress at March 31, 2008 totaling \$2,136 (2007 - \$1,164) comprised of: equipment \$0 (2007 - \$36) computer hardware and software \$2,057 (2007 - \$968), and leasehold improvements \$79 (2007 - \$160).

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 5 CONTRACTUAL OBLIGATIONS

As at March 31, 2008 the Ministry has the following contractual obligations:

	2008	2007
Agreements	\$ 1,052	\$ 1,500
Service contracts	18,008	12,644
Long-term leases	751	477
	<b>\$ 19,811</b>	<b>\$ 14,621</b>

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2008				2007
	Agreements	Service Contracts	Leases	Total	Total
2008	\$ -	\$ -	\$ -	\$ -	\$ 12,766
2009	552	16,675	235	17,462	1,193
2010	500	1,333	177	2,010	641
2011	-	-	90	90	21
2012	-	-	76	76	-
2013	-	-	75	75	-
Thereafter	-	-	98	98	-
	<b>\$ 1,052</b>	<b>\$ 18,008</b>	<b>\$ 751</b>	<b>\$ 19,811</b>	<b>\$ 14,621</b>

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 6 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2008 the trust funds under administration were as follows:

	2008	2007
Persons with Developmental Disabilities Community Boards' client trust funds	\$ 373	\$ 403
Donations to clients	5	-
	<u>\$ 378</u>	<u>\$ 403</u>

Separate bank accounts are maintained for these funds.

### NOTE 7 CONTINGENCIES

The Ministry has a contingent liability in respect of four claims (2007 – five claims) aggregating \$2,087 (2007 – \$3,062) relating to decisions made by the Eugenics Board of Alberta pursuant to the *Sexual Sterilization Act* of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2008 the Ministry is a defendant in nine legal claims (2007 – eleven legal claims). Three of these claims have specified amounts totalling \$740 (2007 – seven claims with a specified amount of \$14,865). Included in the total legal claims are seven claims amounting to \$545 (2007 – nine claims with a specified amount of \$14,855) in which the Ministry has been jointly named with other entities. Five of the claims amounting to \$345 (2007 – four claims amounting to \$6,375) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.



# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 8 HOUSING PROPERTIES

The Ministry supports the provision of seniors housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Alberta Social Housing Corporation administers assets (net book value of \$464,135) on behalf of the Ministry. Long-term debt associated with these assets is \$180,112. Costs incurred by Alberta Social Housing Corporation are debt servicing (\$12,206), amortization and insurance (\$16,089) and grants in kind (\$5,881).

Day-to-day administration of the management bodies operating seniors housing is carried out by the Department of Municipal Affairs and Housing. Net operating results of the seniors housing program are reported in these financial statements.

Information on total revenues and expenses of management organizations for the seniors housing program is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2008	2007
Revenues	\$ 82,279	\$ 78,802
Expenses	78,421	73,649
Net operating results	\$ 3,858	\$ 5,153

The above results are recorded on the Statement of Operations for the year as follows:

	2008	2007
Recoveries from management organizations	\$ 3,858	\$ 5,153

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 9 DEFINED BENEFIT PLANS

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$8,888 for the year ended March 31, 2008 (2007 – \$8,071).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

### NOTE 10 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies which were receiving services prior to the passing of the Act but which no longer met these new criteria for Persons with Developmental Disabilities (PDD) supports were grandfathered into the new PDD service system. In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to grandfathered individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act. The total cost of these services for 64 individuals that have been included in the Consolidated Statement of Operations is estimated to be \$2,379 (2007 – 71 individuals with a cost of \$2,498). The total cost for one agency that has been included in the Statement of Operations is estimated to be \$1,009 (2007 – one agency with a cost of \$979). Agency cost includes 11 individuals as noted above estimated to be \$384 (2007 – 11 individuals with a cost of \$367).

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Consolidated Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 11 SUBSEQUENT EVENT

Effective April 1, 2008, the responsibility for the seniors housing program was transferred from the Ministry of Seniors and Community Supports to Ministry of Housing and Urban Affairs. The transfer would have had the effect of reducing Recoveries from management organizations by \$3,858, Support to providers of seniors housing by \$2,284, Due from Alberta Social Housing Corporation by \$15,718, Accounts receivable from management organizations by \$15,894, and Accounts payable and accrued liabilities by \$2,084 at March 31, 2008.

### NOTE 12 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to 2008 presentation.

### NOTE 13 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Ministry.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Revenue

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 1

	2008		2007
	Budget	Actual	Actual
Transfers from the Government of Canada			
Canada Social Transfers	\$ 249,569	\$ 247,931	\$ 132,539
Government of Canada – affordable housing	15,219	15,219	15,173
Recoveries from Indian and Northern Affairs Canada	9,473	14,398	12,834
	274,261	277,548	160,546
Other revenue			
Recoveries from management organizations (Note 8)	-	3,858	5,153
Refunds of expenses	3,015	7,211	6,947
Premiums, fees and licences	1,140	1,206	1,420
Interest income	-	387	470
Sales	-	157	196
Miscellaneous	250	22	99
	4,405	12,841	14,285
	\$ 278,666	\$ 290,389	\$ 174,831

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Expenses - Directly Incurred By Object

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 2

	2008		2007
	Budget	Actual	Actual
Expenses			
Salaries, wages and employee benefits	\$ 130,956	\$ 127,911	\$ 119,950
Supplies and services	337,172	340,856	309,792
Supplies and services from support service arrangements with related parties <sup>(a)</sup>	180	931	1,051
Grants	1,294,944	1,261,096	1,163,032
Other	120	132	124
Amortization of tangible capital assets	766	672	580
Total expenses before recoveries	1,764,138	1,731,598	1,594,529
Less: recovery from support service arrangements with related parties <sup>(b)</sup>	-	(547)	(607)
	\$ 1,764,138	\$ 1,731,051	\$ 1,593,922
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	\$ 100	\$ 94	\$ 148
Vacation pay	311	1,115	522
	\$ 411	\$ 1,209	\$ 670

<sup>(a)</sup> The Ministry receives financial and administrative services from the Ministry of Employment, Immigration and Industry, and the Ministry of Children's Services.

<sup>(b)</sup> The Ministry provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Budget

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 3

	2007-08		
	Estimates	Authorized Supple- mentary <sup>(a)</sup>	Authorized Budget
<b>Revenues</b>			
Transfers from the Government of Canada	\$ 274,261	\$ -	\$ 274,261
Premiums, fees and licenses	1,140	-	1,140
Other revenue	3,265	-	3,265
	<u>278,666</u>	<u>-</u>	<u>278,666</u>
<b>Expenses</b>			
Provide targeted financial assistance	781,007	(10,000)	771,007
Plan, provide and coordinate supports and services for living in the community	975,033	25,000	1,000,033
Ministry support services	8,098	-	8,098
	<u>1,764,138</u>	<u>15,000</u>	<u>1,779,138</u>
<b>Valuation adjustments</b>			
Provision for losses on:			
Doubtful accounts	100	-	100
Vacation pay	311	-	311
	<u>411</u>	<u>-</u>	<u>411</u>
	<u>1,764,549</u>	<u>15,000</u>	<u>1,779,549</u>
Net operating result	<u>\$ (1,485,883)</u>	<u>\$ (15,000)</u>	<u>\$ (1,500,883)</u>
Equipment purchases	<u>\$ (670)</u>	<u>\$ -</u>	<u>\$ (670)</u>
Non-budgetary disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

<sup>(a)</sup> Supplementary estimates were approved on December 7, 2007 for \$15,000.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Related Party Transactions

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2008	2007
Expenses - Directly Incurred		
Grants	\$ 6,443	\$ 126
Other services	10,488	10,400
	<u>\$ 16,931</u>	<u>\$ 10,526</u>
Tangible capital assets transferred	\$ -	\$ (413)
Accounts receivable from other entities	\$ 15,829	\$ 11,790
Accounts payable to other entities	<u>\$ 6,849</u>	<u>\$ 196</u>

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Related Party Transactions

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 4 (continued)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Other Entities	
	2008	2007
Expenses - Incurred by others		
Accommodation	\$ 16,362	\$ 14,708
Legal services	705	696
Other services	4,840	4,590
	<u>\$ 21,907</u>	<u>\$ 19,994</u>



# MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

## Allocated Costs

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 5

Program	2008							2007
	Expenses <sup>(1)</sup>	Expenses - Incurred by Others			Valuation Adjustments			Total Expenses
		Accommodation Costs	Legal Services	Other Services	Vacation Pay	Doubtful Accounts	Total Expenses	
Provide targeted financial assistance	\$ 719,718	\$ 1,756	\$ 36	\$ 107	\$ 264	\$ 94	\$ 721,975	\$ 673,826
Plan, provide and coordinate supports and services for living in the community	1,003,523	14,273	641	4,571	727	-	1,023,735	933,207
Ministry support services	7,810	333	28	162	124	-	8,457	7,553
	\$ 1,731,051	\$ 16,362	\$ 705	\$ 4,840	\$ 1,115	\$ 94	\$ 1,754,167	\$ 1,614,586

<sup>(1)</sup> Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.



**DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS**

**Financial Statements**

**March 31, 2008**

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Schedule 5 Salary and Benefits Disclosure

Schedule 6 Related Party Transactions

Schedule 7 Allocated Costs

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Auditor's Report



To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Department of Seniors and Community Supports as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 16, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Statement of Operations

Year ended March 31, 2008  
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
	(Schedule 3)		
Revenues (Schedule 1)			
Transfers from the Government of Canada	\$ 274,261	\$ 277,548	\$ 160,546
Other revenue	3,015	10,120	10,269
	277,276	287,668	170,815
Expenses - Directly Incurred (Note 2(b) and Schedule 7)			
Voted (Schedules 2 and 4)			
Ministry Support Services	8,098	7,810	6,926
Seniors Services	389,745	352,526	355,130
Disability Supports	751,853	710,837	638,744
Community Support Programs and Strategic Planning	604,899	653,041	588,215
	1,754,595	1,724,214	1,589,015
Statutory (Schedules 2 and 4)			
Valuation adjustments			
Provision for doubtful accounts	100	94	147
Provision for vacation pay	85	600	378
	185	694	525
	1,754,780	1,724,908	1,589,540
Loss on disposal of tangible capital assets	-	156	-
Net operating result	\$ (1,477,504)	\$ (1,437,396)	\$ (1,418,725)

The accompanying notes and schedules are part of these financial statements.

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Statement of Financial Position

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 9	\$ 224
Accounts receivable (Note 3)	27,794	38,810
Due from Alberta Social Housing Corporation	15,718	11,788
Tangible capital assets (Note 4)	3,429	1,860
	<u>\$ 46,950</u>	<u>\$ 52,682</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 208,679	\$ 190,825
Unearned revenue	10,176	25,395
	<u>218,855</u>	<u>216,220</u>
<b>Net assets</b>		
Net assets (liabilities) at beginning of year	(163,538)	(129,477)
Net operating result	(1,437,396)	(1,418,725)
Net financing provided from General Revenues	1,429,029	1,384,664
	<u>(171,905)</u>	<u>(163,538)</u>
	<u>\$ 46,950</u>	<u>\$ 52,682</u>

The accompanying notes and schedules are part of these financial statements.

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Statement of Cash Flows

Year ended March 31, 2008  
(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (1,437,396)	\$ (1,418,725)
Non-cash items included in net operating result		
Amortization	340	239
Loss on disposal of tangible capital assets	156	-
Valuation adjustments	694	525
	(1,436,206)	(1,417,961)
Decrease (increase) in accounts receivable before valuation adjustments	10,922	(2,327)
Increase in due from Alberta Social Housing Corporation	(3,930)	(1,242)
Increase in accounts payable and accrued liabilities before valuation adjustments	17,254	12,947
Increase (decrease) in unearned revenue	(15,219)	25,395
Cash applied to operating transactions	(1,427,179)	(1,383,188)
Capital transactions		
Acquisition of tangible capital assets	(2,065)	(1,604)
Transfer of tangible capital assets	-	349
Cash applied to capital transactions	(2,065)	(1,255)
Financing transactions		
Net financing provided from General Revenues	1,429,029	1,384,664
Increase (decrease) in cash and cash equivalents	(215)	221
Cash and cash equivalents, beginning of year	224	3
Cash and cash equivalents, end of year	\$ 9	\$ 224

The accompanying notes and schedules are part of these financial statements.



# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors and Community Supports operates under the authority of the *Government Organization Act*, Chapter G-10 Revised Statutes of Alberta 2000.

The purpose of the Department is to provide supports, services, programs, information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial assistance.
- Planning, providing and coordinating supports and services for living in the community.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the departments.

#### (a) Reporting Entity

The reporting entity is the Department of Seniors and Community Supports, which is part of the Ministry of Seniors and Community Supports for which the Minister of Seniors and Community Supports is accountable. Other entities reporting to the Minister are the Persons with Developmental Disabilities Community Boards. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### *Transfers from Government of Canada*

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

##### Expenses

##### *Directly Incurred*

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

##### *Incurred by Others*

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

##### Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

##### Net Assets/Net Liabilities

Net assets/net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

##### Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers (CST), can arise from changes in the base allocations which are primarily a result of the Province of Alberta's share of the national population and the total CST cash set by federal legislation.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, due from Alberta Social Housing Corporation and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

### NOTE 3 ACCOUNTS RECEIVABLE

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	\$ 11,427	\$ -	\$ 11,427	\$ 7,252
Management organizations	15,894	-	15,894	15,894
Other receivables	576	103	473	15,664
	<u>\$ 27,897</u>	<u>\$ 103</u>	<u>\$ 27,794</u>	<u>\$ 38,810</u>

Accounts receivable are unsecured and non-interest bearing.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 4 TANGIBLE CAPITAL ASSETS

	2008				2007
	Equipment	Computer hardware and software	Leasehold improvements	Total	Total
<b>Estimated Useful Life</b>	10 years	5 years	10 years		
<b>Historical Cost <sup>(a)</sup></b>					
Beginning of year	\$ 130	\$ 4,945	\$ 181	\$ 5,256	\$ 3,547
Additions	17	2,040	8	2,065	1,604
Transfers	-	-	-	-	105
Disposal, including write-downs	-	(156)	-	(156)	-
	147	6,829	189	7,165	5,256
<b>Accumulated Amortization</b>					
Beginning of year	45	3,348	3	3,396	2,703
Amortization expense	15	314	11	340	239
Transfers	-	-	-	-	454
	60	3,662	14	3,736	3,396
<b>Net book value at March 31, 2008</b>	\$ 87	\$ 3,167	\$ 175	\$ 3,429	
<b>Net book value at March 31, 2007</b>	\$ 85	\$ 1,597	\$ 178		\$ 1,860

<sup>(a)</sup> Historical cost includes work-in-progress at March 31, 2008 totaling \$2,136 (2007 - \$1,164) comprised of: equipment \$0 (2007 - \$36) computer hardware and software \$2,057 (2007 - \$968), and leasehold improvements \$79 (2007 - \$160).

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

#### NOTE 5 CONTRACTUAL OBLIGATIONS

As at March 31, 2008 the Department has the following contractual obligations:

	2008	2007
Agreements	\$ 1,052	\$ 1,500
Service contracts	14,189	9,859
Long-term leases	195	157
	\$ 15,436	\$ 11,516

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2008				2007
	Agreements	Service Contracts	Leases	Total	Total
2008	\$ -	\$ -	\$ -	\$ -	\$ 9,973
2009	552	12,856	71	13,479	955
2010	500	1,333	40	1,873	587
2011	-	-	20	20	1
2012	-	-	19	19	-
2013	-	-	19	19	-
Thereafter	-	-	26	26	-
	\$ 1,052	\$ 14,189	\$ 195	\$ 15,436	\$ 11,516

#### NOTE 6 CONTINGENCIES

The Department has a contingent liability in respect of four claims (2007 - five claims) aggregating \$2,087 (2007 - \$3,062) relating to decisions made by the Eugenics Board of Alberta pursuant to the *Sexual Sterilization Act* of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 6 CONTINGENCIES (continued)

At March 31, 2008 the Department is a defendant in four legal claims (2007 – seven legal claims). Two of these claims have specified amounts totalling \$540 (2007 – five claims with a specified amount of \$14,440). Included in the total legal claims are two claims amounting to \$345 (2007 – five claims amounting to \$14,430) in which the Department has been jointly named with other entities. One of the claims amounting to \$345 (2007 – two claims amounting to \$6,150) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

### NOTE 7 DEFINED BENEFIT PLANS

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$3,817 for the year ended March 31, 2008 (2007 – \$3,422).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to employer's annual contributions for the year.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 8 HOUSING PROPERTIES

The Department supports the provision of seniors housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by the Alberta Social Housing Corporation.

Alberta Social Housing Corporation administers assets (net book value of \$464,135) on behalf of the Department. Long-term debt associated with these assets is \$180,112. Costs incurred by Alberta Social Housing Corporation are debt servicing (\$12,206), amortization and insurance (\$16,089) and grants in kind (\$5,881).

Day-to-day administration of the management bodies operating seniors housing is carried out by the Department of Municipal Affairs and Housing. Net operating results of the seniors housing program are reported in these financial statements.

Information on total revenues and expenses of management organizations for the seniors housing program is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2008	2007
Revenues	\$ 82,279	\$ 78,802
Expenses	78,421	73,649
Net operating results	\$ 3,858	\$ 5,153

The above results are recorded on the statement of operations for the year as follows:

	2008	2007
Recoveries from management organizations	\$ 3,858	\$ 5,153



# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 9 SUBSEQUENT EVENT

Effective April 1, 2008, the responsibility for the seniors housing program was transferred from the Ministry of Seniors and Community Supports to Ministry of Housing and Urban Affairs. The transfer would have had the effect of reducing Recoveries from management organizations by \$3,858, Support to providers of seniors housing by \$2,284, Due from Alberta Social Housing Corporation by \$15,718, Accounts receivable from management organizations by \$15,894, and Accounts payable and accrued liabilities by \$2,084 at March 31, 2008.

### NOTE 10 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to 2008 presentation.

### NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Department of Seniors and Community Supports.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Revenue

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 1

	2008		2007
	Budget	Actual	Actual
Transfers from the Government of Canada			
Canada Social Transfers	\$ 249,569	\$ 247,931	\$ 132,539
Government of Canada – affordable housing	15,219	15,219	15,173
Recoveries from Indian and Northern Affairs Canada	9,473	14,398	12,834
	274,261	277,548	160,546
Other revenue			
Refunds of expenses	3,015	5,854	4,643
Recoveries from management organizations (Note 8)	-	3,858	5,153
Interest income	-	387	369
Miscellaneous	-	17	99
Premiums, fees and licences	-	4	5
	3,015	10,120	10,269
	\$ 277,276	\$ 287,668	\$ 170,815

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 2

	2008		2007
	Budget	Actual	Actual
<b>Voted</b>			
Salaries, wages and employee benefits	\$ 50,587	\$ 49,536	\$ 42,953
Supplies and services	42,384	37,671	31,249
Supplies and services from support service arrangements with related parties <sup>(a)</sup>	180	931	1,003
Grants	1,661,005	1,635,604	1,513,447
Other	120	132	124
Amortization of tangible capital assets	319	340	239
	<u>\$ 1,754,595</u>	<u>\$ 1,724,214</u>	<u>\$ 1,589,015</u>
<b>Statutory</b>			
Valuation adjustments			
Provision for doubtful accounts	\$ 100	\$ 94	\$ 147
Provision for vacation pay	85	600	378
	<u>\$ 185</u>	<u>\$ 694</u>	<u>\$ 525</u>

<sup>(a)</sup> The Department receives financial and administrative services from the Ministry of Employment, Immigration and Industry, and the Ministry of Children's Services.

# DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

## Budget

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 3

	2007-08		
	Estimates	Authorized Supplementary <sup>(a)</sup>	Authorized Budget
<b>Revenues</b>			
Transfers from the Government of Canada	\$ 274,261	\$ -	\$ 274,261
Other revenue	3,015	-	3,015
	<u>277,276</u>	<u>-</u>	<u>277,276</u>
<b>Expenses - Directly Incurred</b>			
<b>Voted</b>			
Ministry Support Services	8,098	-	8,098
Seniors Services	389,745	-	389,745
Disability Supports	751,853	(10,000)	741,853
Community Support Programs and Strategic Planning	604,899	25,000	629,899
	<u>1,754,595</u>	<u>15,000</u>	<u>1,769,595</u>
<b>Statutory Expenses</b>			
<b>Valuation adjustments</b>			
Provision for doubtful accounts	100	-	100
Provision for vacation pay	85	-	85
	<u>185</u>	<u>-</u>	<u>185</u>
	<u>1,754,780</u>	<u>15,000</u>	<u>1,769,780</u>
Gain (loss) on disposal of tangible capital assets	-	-	-
<b>Net operating result</b>	<u>\$ (1,477,504)</u>	<u>\$ (15,000)</u>	<u>\$ (1,492,504)</u>
Equipment purchases	\$ 60	\$ -	\$ 60
Non-budgetary disbursements	\$ -	\$ -	\$ -

Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

<sup>(a)</sup> Supplementary estimates were approved on December 7, 2007 for \$15,000.

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 4

	2007-08				
	Estimates	Authorized		Actual <sup>(b)</sup>	Unexpended (Over - Expended)
		Supple- mentary <sup>(a)</sup>	Budget		
Voted Operating, Equipment Purchases and Capital Investment					
<b>MINISTRY SUPPORT SERVICES</b>					
1.0.1 Minister's Office	\$ 463	\$ -	\$ 463	\$ 426	\$ 37
1.0.2 Deputy Minister's Office	594	-	594	591	3
1.0.3 Communications	450	-	450	420	30
1.0.4 Strategic Corporate Services					
Operating expenses	6,466	-	6,466	6,251	215
Equipment purchases	-	-	-	171	(171)
1.0.5 Cabinet Policy Committee on Community Services	125	-	125	122	3
	<b>8,098</b>	<b>-</b>	<b>8,098</b>	<b>7,981</b>	<b>117</b>
<b>SENIORS SERVICES</b>					
<b>2.1 Management and Operations</b>					
2.1.1 Program Support	991	-	991	1,105	(114)
2.1.2 Alberta Seniors Benefit & School Property Tax Assistance Program Delivery					
Operating expenses	5,972	-	5,972	5,578	394
Equipment purchases	60	-	60	259	(199)
2.1.3 Client and Information Services	2,161	-	2,161	2,057	104
2.1.4 Special Needs Assistance Program Delivery	1,514	-	1,514	1,182	332
2.1.5 Seniors Dental & Optical Assistance Program Delivery					
Operating expenses	2,828	-	2,828	3,766	(938)
Equipment purchases	-	-	-	227	(227)
2.1.6 Seniors Advisory Council	296	-	296	254	42
<b>2.2 Income Support for Seniors</b>					
2.2.1 Alberta Seniors Benefit	275,933	-	275,933	255,107	20,826
2.2.2 School Property Tax Assistance	11,000	-	11,000	5,316	5,684
2.2.3 Seniors Project Grants	250	-	250	3,474	(3,224)
2.2.4 Special Needs Assistance Grants	24,750	-	24,750	19,578	5,172
2.2.5 Seniors Dental Assistance Program	57,000	-	57,000	50,010	6,990
2.2.6 Seniors Optical Assistance Program	7,050	-	7,050	5,099	1,951
	<b>389,805</b>	<b>-</b>	<b>389,805</b>	<b>353,012</b>	<b>36,793</b>

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 4 (continued)

	2007-08				Unexpended (Over - Expended)
	Authorized		Actual <sup>(b)</sup>		
	Estimates	Supple- mentary <sup>(a)</sup>			
Voted Operating, Equipment Purchases and Capital Investment					
<b>DISABILITY SUPPORTS</b>					
<b>3.1 Management and Operations</b>					
3.1.1 Program Support					
Operating expenses	4,602	-	4,602	6,910	(2,308)
Equipment purchases	-	-	-	1,408	(1,408)
3.1.2 AISH Program Delivery	18,943	-	18,943	18,105	838
3.1.3 AISH Health Related Assistance Support	3,650	-	3,650	4,230	(580)
3.1.4 Alberta Aids to Daily Living	5,054	-	5,054	4,841	213
3.1.5 Brain Injury Initiative and Other Supports for Persons with Disabilities	14,637	-	14,637	11,913	2,724
3.1.6 Premier's Council on the Status of Persons with Disabilities	824	-	824	701	123
<b>3.2 Assured Income for the Severely Handicapped</b>					
3.2.1 Financial Assistance	453,895	(10,000)	443,895	420,168	23,727
3.2.2 Health Related Assistance	162,948	-	162,948	149,338	13,610
<b>3.3 Alberta Aids to Daily Living</b>					
3.3.1 Alberta Aids to Daily Living Grants	86,535	-	86,535	93,434	(6,899)
3.3.2 Residential Access Modification Program	765	-	765	1,197	(432)
	<b>751,853</b>	<b>(10,000)</b>	<b>741,853</b>	<b>712,245</b>	<b>29,608</b>

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 4 (continued)

	2007-08				Unexpended (Over - Expended)
	Authorized		Budget	Actual <sup>(b)</sup>	
	Estimates	Supple- mentary <sup>(a)</sup>			
Voted Operating, Equipment Purchases and Capital Investment					
<b>COMMUNITY SUPPORT PROGRAMS AND STRATEGIC PLANNING</b>					
<b>4.1 Management and Operations</b>					
4.1.1 Program Support	851	-	851	750	101
4.1.2 Planning and Research	913	-	913	1,027	(114)
4.1.3 Public Guardian Services	7,946	-	7,946	8,007	(61)
4.1.4 Protection for Persons in Care	1,591	-	1,591	1,677	(86)
4.1.5 Supportive Living and Long Term Care	7,728	-	7,728	3,623	4,105
4.1.6 Persons with Developmental Disabilities Program	6,844	-	6,844	6,841	3
<b>4.2 Supportive Living Grants</b>					
4.2.1 Supportive Living Project Grants	15,958	-	15,958	33,475	(17,517)
4.2.2 Seniors Lodge Assistance	35,150	-	35,150	29,696	5,454
4.2.3 Senior Citizen Unique Homes	970	-	970	1,272	(302)
4.2.4 Support to Providers of Seniors Housing	2,087	-	2,087	2,284	(197)
4.2.5 Affordable Housing – Supportive Living	15,219	-	15,219	15,258	(39)
4.2.6 Rural Affordable Supportive Living	-	25,000	25,000	21,289	3,711
4.2.7 Seniors Lodge Renovations and Repairs	-	-	-	-	-

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 4 (continued)

	2007-08				Unexpended (Over - Expended)
	Estimates	Authorized Supple- mentary <sup>(a)</sup>	Budget	Actual <sup>(b)</sup>	
Voted Operating, Equipment Purchases and Capital Investment					
<b>4.3 Financial Assistance to Persons with Developmental Disabilities Boards</b>					
4.3.1 Financial Assistance to Persons with Developmental Disabilities Boards	509,642	-	509,642	527,842	(18,200)
	604,899	25,000	629,899	653,041	(23,142)
Total Voted Expenses	\$ 1,754,655	\$ 15,000	\$ 1,769,655	\$ 1,726,279	\$ 43,376
Operating expense	\$ 1,754,595	\$ 15,000	\$ 1,769,595	\$ 1,724,214	\$ 45,381
Equipment purchases	60	-	60	2,065	(2,005)
	\$ 1,754,655	\$ 15,000	\$ 1,769,655	\$ 1,726,279	\$ 43,376
Statutory Expenses					
Valuation Adjustments and Other Provisions	\$ 185	\$ -	\$ 185	\$ 694	\$ (509)
Non-Budgetary Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -

<sup>(a)</sup> Supplementary estimates were approved on December 7, 2007 for \$15,000. Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

<sup>(b)</sup> Includes achievement bonus of \$921.



## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Salary and Benefits Disclosure

Year ended March 31, 2008  
(in dollars)

#### SCHEDULE 5

	2008				2007
	Base Salary <sup>(1)</sup>	Other Cash Benefits <sup>(2)</sup>	Other Non-cash Benefits <sup>(3)</sup>	Total	Total
Deputy Minister <sup>(4)</sup>	\$ 230,520	\$ 39,500	\$ 58,589	\$ 328,609	\$ 284,301
Executives					
Assistant Deputy Minister, Seniors Services	164,736	43,582	41,728	250,046	230,482
Assistant Deputy Minister, Disability Supports	163,359	42,099	41,453	246,911	195,668
Assistant Deputy Minister, Community Support Programs and Strategic Planning	164,736	42,319	15,202	222,257	254,202
Assistant Deputy Minister, Community Support Systems <sup>(5)</sup>	-	-	-	-	93,320

Prepared in accordance with Treasury Board Directive 12/98 as amended.

<sup>(1)</sup> Base salary includes regular base pay.

<sup>(2)</sup> Other cash benefits include bonuses and vacation payouts.

<sup>(3)</sup> Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(4)</sup> Automobile provided, no dollar amount included in other non-cash benefits.

<sup>(5)</sup> Position was no longer in effect July 1, 2006.

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Related Party Transactions

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 6

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Directly Incurred				
Grants	\$ 527,842	\$ 492,008	\$ 6,327	\$ -
Other services	-	-	4,055	3,773
	<u>\$ 527,842</u>	<u>\$ 492,008</u>	<u>\$ 10,382</u>	<u>\$ 3,773</u>
Tangible capital assets transferred	\$ -	\$ 64	\$ -	\$ (413)
Accounts receivable	\$ -	\$ -	\$ 15,827	\$ 11,788
Accounts payable	\$ -	\$ -	\$ 6,677	\$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Related Party Transactions

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 6 (continued)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Recoveries				
Services provided	\$ 177	\$ -	\$ -	\$ -
Expenses - Incurred by others				
Accommodation	\$ -	\$ -	\$ 4,118	\$ 4,015
Legal services	-	-	494	477
Other services	-	-	2,964	2,535
	\$ -	\$ -	\$ 7,576	\$ 7,027

## DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

### Allocated Costs

Year ended March 31, 2008  
(thousands of dollars)

#### SCHEDULE 7

Program	2008										2007
	Expenses <sup>(1)</sup>	Expenses - Incurred by Others				Valuation Adjustments			Total Expenses	Total Expenses	
		Services provided	Accommodation Costs	Legal Services	Other Services	Vacation Pay	Doubtful Accounts				
Ministry Support Services	\$ 7,810	\$ -	\$ 333	\$ 28	\$ 162	\$ 124	\$ -	\$ 8,457	\$ 7,554		
Seniors Services	352,526	-	865	68	178	108	94	353,839	356,613		
Disability Supports	710,837	-	2,093	88	573	315	-	713,906	641,980		
Community Support Programs and Strategic Planning	653,041	(177)	827	310	2,051	53	-	656,105	590,420		
	\$ 1,724,214	\$ (177)	\$ 4,118	\$ 494	\$ 2,964	\$ 600	\$ 94	\$ 1,732,307	\$ 1,596,567		

<sup>(1)</sup> Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CALGARY REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 11, the Board made certain payments that did not comply with the *Person with Developmental Disabilities Community Governance Act*.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 12, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfer from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 51,432
Transfer from Department of Seniors and Community Supports	131,837	137,106	77,329
Previous year's refund of expenditures	-	540	400
	131,837	137,646	129,161
<b>Expenses - Directly Incurred</b> (Note 2(b), Schedules 1 and 5)			
<b>Programs</b>			
Community Living Supports	64,116	70,164	62,793
Employment Supports	7,529	6,225	6,219
Community Access Supports	28,642	28,849	27,778
Specialized Community Supports	2,026	2,887	1,861
Direct Operations	1,039	763	810
Supports to Delivery Systems	31,591	31,029	28,204
Board Governance	175	144	81
	135,118	140,061	127,746
Valuation adjustments (Schedule 1)	84	196	(26)
	135,202	140,257	127,720
<b>Net operating result</b>	\$ (3,365)	\$ (2,611)	\$ 1,441

The accompanying notes and schedules are part of these financial statements.



# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Statement of Financial Position

As at March 31, 2008

(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and Cash Equivalents	\$ 8,352	\$ 10,503
Accounts receivable (Note 3)	4	4
Tangible capital assets (Note 6)	15	23
	<u>\$ 8,371</u>	<u>\$ 10,530</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 6,322	\$ 5,870
<b>Net assets</b>		
Net assets at beginning of year	4,660	3,219
Net operating result	(2,611)	1,441
	<u>2,049</u>	<u>4,660</u>
Net assets at end of year	<u>\$ 8,371</u>	<u>\$ 10,530</u>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CALGARY REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (2,611)	\$ 1,441
Non-cash items included in net operating result		
Valuation adjustments	196	(26)
Amortization	8	54
	(2,407)	1,469
Decrease in accounts receivable	-	-
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	256	(1,287)
Cash (applied to) provided by operating transactions	(2,151)	182
Cash and cash equivalents, beginning of year	10,503	10,321
Cash and cash equivalents, end of year	\$ 8,352	\$ 10,503

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### *Internal Government Transfers*

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

##### *Directly Incurred*

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- cost of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

##### *Description of Program Expenses Reported on the Statement of Operations*

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – other expenses incurred to operate the following facilities:

- Bow Park Court
- Scenic Bow Legion Group Homes
- Parkmont Achievement Center

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

#### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

#### **Assets**

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

#### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

#### **Net Assets/ Net Liabilities**

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

#### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CALGARY REGION COMMUNITY BOARD**

Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

**NOTE 3 ACCOUNTS RECEIVABLE**

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	\$ 2	\$ -	\$ 2	\$ 2
Other	2	-	2	2
	\$ 4	\$ -	\$ 4	\$ 4

Accounts receivable are unsecured and non-interest bearing.

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 4,589	\$ 4,391
Employees' accrued vacation pay and manpower costs	1,473	1,256
Accrued supplies and services	260	223
	\$ 6,322	\$ 5,870

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 6 TANGIBLE CAPITAL ASSETS

	2008				2007
	Vehicles	Equipment	Equipment	Total	Total
<b>Estimated Useful Life</b>	3 years	10 years	15 years		
<b>Historical Cost</b>					
Beginning of year	\$ 348	\$ 10	\$ 13	\$ 371	\$ 371
Additions	-	-	-	-	-
Disposal, including write-downs	-	-	-	-	-
	348	10	13	371	371
<b>Accumulated Amortization</b>					
Beginning of year	342	3	3	348	294
Amortization expense	6	1	1	8	54
Effect of disposals	-	-	-	-	-
	348	4	4	356	348
<b>Net book value at March 31, 2008</b>	\$ -	\$ 6	\$ 9	\$ 15	
<b>Net book value at March 31, 2007</b>	\$ 6	\$ 7	\$ 10		\$ 23

### NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 8 CONTINGENT LIABILITIES

At March 31, 2008 the Board is a defendant in two legal claims (2007 – three legal claims) in which it has been jointly named with other entities. One of these claims has a specified amount of \$200 (2007 – two claims with specified amounts of \$425). Another claim of no specified amount is covered by the Alberta Risk Management Fund (2007 – no claims). The resulting loss, if any, from these claims cannot be determined.

### NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2008 trust funds under administration were as follows:

	2008	2007
Client trust funds	\$ 99	\$ 100

### NOTE 10 DEFINED BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$818 for the year ended March 31, 2008 (2007 – \$651).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer's annual contributions for the year.



# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 33 individuals that has been included in the Statement of Operations is estimated to be \$1,092 (2007 – 37 individuals totalling \$1,140). The total cost for an agency that has been included in the Statement of Operations is estimated to be \$1,009 (2007 – \$979). Agency cost includes 11 individuals, as noted above, estimated to be \$384 (2007 - \$367).

### NOTE 12 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

## PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

### Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 1

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 13,945	\$ 11,571	\$ 11,238
Supplies and services	64,554	67,985	62,618
Grants	56,496	61,044	54,444
Amortization of tangible capital assets	123	8	54
	135,118	140,608	128,354
Valuation adjustments	84	196	(26)
Total expenses before recoveries	135,202	140,804	128,328
Less recovery from support service arrangement with related parties <sup>(a)</sup>	-	(547)	(608)
	\$ 135,202	\$ 140,257	\$ 127,720

<sup>(a)</sup> The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 131,837	\$ 5,269	\$ 137,106
Expenses - Directly Incurred			
Community Living Supports	64,116	4,069 <sup>(a)</sup>	68,185
Employment Supports	7,529	-	7,529
Community Access Supports	28,642	-	28,642
Specialized Community Supports	2,026	1,000 <sup>(b)</sup>	3,026
Direct Operations	1,039	-	1,039
Supports to Delivery Systems	31,591	200 <sup>(b)</sup>	31,791
Board Governance	175	-	175
	135,118	5,269	140,387
Valuation adjustments	84	-	84
Net operating result	\$ (3,365)	\$ -	\$ (3,365)
Equipment purchases	\$ 135	\$ -	\$ 135

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports. Approved by Treasury Board on November 7, 2007.

<sup>(b)</sup> Reallocation from Department of Seniors and Community Supports. Approved by the Deputy Minister in March 2008.

## PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

### Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 29	\$ -	\$ 29	\$ 21
Board Members <sup>(e)</sup>	-	67	-	67	44
Chief Executive Officer <sup>(f)</sup>	135	26	31	192	181
Executive Director, Graduated Supports <sup>(g)</sup>	98	11	25	134	123
Senior Manager, Strategic Planning and Development <sup>(g)(h)</sup>	43	4	11	58	-
Senior Manager, Finance and Resource Allocation <sup>(g)(h)</sup>	15	2	4	21	-
Manager, Community Resource Management <sup>(i)</sup>	-	-	-	-	111
Manager, Individual Supports <sup>(i)</sup>	-	-	-	-	96

Prepared in accordance with Treasury Board Directive 12/98 as amended.

<sup>(a)</sup> Base Salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board.

<sup>(e)</sup> There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

<sup>(h)</sup> Due to reorganization, two new senior manager positions have been recruited to the executive team, effective October 15, 2007 and February 4, 2008 respectively.

<sup>(i)</sup> These positions were no longer in effect as of April 1, 2007.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 51,432	\$ -	\$ -
Department of Seniors and Community Supports	137,106	77,329	-	-
	<u>\$ 137,106</u>	<u>\$ 128,761</u>	<u>\$ -</u>	<u>\$ -</u>
Expenses - Directly Incurred				
Service Alberta	\$ -	\$ -	\$ 46	\$ 86
Department of Children's Services	-	-	40	122
Department of Advanced Education and Technology	-	-	125	65
Department of Health and Wellness	-	-	55	58
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266</u>	<u>\$ 331</u>
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 14</u>

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 2,535	\$ 2,087
Department of Justice and Attorney General	-	-	30	42
Department of Seniors and Community Supports	46	-	-	-
Service Alberta	-	-	485	478
	\$ 46	\$ -	\$ 3,050	\$ 2,607

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CALGARY REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008						2007
	Expenses <sup>(a)</sup>	Expenses - Incurred by Others			Valuation Adjustments		Total Expenses
		Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	
Community Living Supports	\$ 70,164	\$ 1,912	\$ -	\$ -	\$ -	\$ 72,076	\$ 64,273
Employment Supports	6,225	-	-	-	-	6,225	6,219
Community Access Supports	28,849	254	-	-	-	29,103	27,983
Specialized Community Supports	2,887	-	-	-	-	2,887	1,861
Direct Operations	763	-	-	-	-	763	810
Supports to Delivery Systems	31,029	369	30	531	196	32,155	29,100
Board Governance	144	-	-	-	-	144	81
	\$ 140,061	\$ 2,535	\$ 30	\$ 531	\$ 196	\$ 143,353	\$ 130,327

<sup>(a)</sup> Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.





**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of Directors of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 20, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfer from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 54,152
Transfer from Department of Seniors and Community Supports	129,146	132,233	71,342
Previous year's refund of expenditures	-	18	318
Fee revenue	1,040	883	1,105
Program fund revenue	250	157	196
Other revenue	-	5	-
	<b>130,436</b>	<b>133,296</b>	<b>127,113</b>
<b>Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)</b>			
<b>Programs</b>			
Community Living Supports	76,293	77,659	74,447
Employment Supports	3,129	2,943	2,852
Community Access Supports	13,730	13,125	12,443
Specialized Community Supports	2,420	3,488	2,455
Direct Operations	14,550	13,511	14,154
Supports to Delivery Systems	19,202	20,601	19,511
Board Governance	157	141	105
Program Fund	250	174	201
	<b>129,731</b>	<b>131,642</b>	<b>126,168</b>
Valuation adjustments (Schedule 1)	-	17	154
<b>Other expenses</b>			
Loss on disposal of assets	-	-	1
	<b>129,731</b>	<b>131,659</b>	<b>126,323</b>
Net operating result	<b>\$ 705</b>	<b>\$ 1,637</b>	<b>\$ 790</b>

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Statement of Financial Position

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 10,463	\$ 7,994
Accounts receivable (Note 3)	197	240
Inventory	374	450
Tangible capital assets (Note 6)	1,355	1,340
	<u>\$ 12,389</u>	<u>\$ 10,024</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 9,159	\$ 8,431
<b>Net Assets</b>		
Net assets at beginning of year	1,593	803
Net operating result	1,637	790
	<u>3,230</u>	<u>1,593</u>
Net assets at end of year	<u>\$ 12,389</u>	<u>\$ 10,024</u>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ 1,637	\$ 790
Non-cash items included in net operating result		
Valuation adjustments	17	154
Amortization	315	278
Loss on disposal of assets	-	1
	1,969	1,223
Decrease in accounts receivable	43	3
Decrease in inventory	76	19
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	711	(1,902)
	2,799	(657)
Capital transactions		
Acquisition of tangible capital assets	(330)	(358)
	2,469	(1,015)
Increase (decrease) in cash and cash equivalents		
Cash and cash equivalents, beginning of year	7,994	9,009
Cash and cash equivalents, end of year	\$ 10,463	\$ 7,994

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### *Internal Government Transfers*

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

###### *Directly Incurred Expenses*

Expenses directly incurred are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees are assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs, which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

###### *Description of Revenues and Expenses Reported on the Statement of Operations*

Program Fund Revenue and Expenses – The Board administers funds that are designated by the Minister of Finance as regulated. Revenues are generated from and expenses are incurred for the sale of goods and the provision of dental services to external users. The funds are used to provide recreational, social and dental services to persons with developmental disabilities.

Fee Revenue – Michener Centre and Youngstown Home collect fees from certain residents in accordance with the Social Care Facilities Rates Order. Fees in the amount of \$870 were collected during the year (2007 - \$973). In addition, Michener Centre collects fees from external users of the Roland Michener Recreation Centre. Fees in the amount of \$13 were collected during the year (2007 - \$132).

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.



# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the following facilities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

#### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

#### **Assets**

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in a sacrifice of economic benefits in the future.

##### Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

##### Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

### NOTE 3 ACCOUNTS RECEIVABLE

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Trades receivable	\$ 182	\$ -	\$ 182	\$ 236
Contract recovery	11	-	11	-
Other – GST	4	-	4	4
	<b>\$ 197</b>	<b>\$ -</b>	<b>\$ 197</b>	<b>\$ 240</b>

Accounts receivable are unsecured and non-interest bearing.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 1,369	\$ 1,263
Grants to non-profit organizations	1,027	-
Employees' accrued vacation pay and manpower costs	5,896	6,417
Accrued supplies and services	843	623
Accrued capital purchases	24	128
	\$ 9,159	\$ 8,431

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008

(thousands of dollars)

**NOTE 6 TANGIBLE CAPITAL ASSETS**

	2008				2007
	Leasehold Improvement	Equipment	Computer Equipment	Total	Total
<b>Estimated Useful Life</b>	5-10 years	5-10 years	5 years		
<b>Historical Cost</b>					
Beginning of year	\$ 270	\$ 3,730	\$ 432	\$ 4,432	\$ 4,094
Additions	138	192	-	330	358
Disposal, including write-downs	-	(43)	-	(43)	(20)
	408	3,879	432	4,719	4,432
<b>Accumulated Amortization</b>					
Beginning of year	8	2,671	413	3,092	2,833
Amortization expense	32	275	8	315	278
Effect of disposals	-	(43)	-	(43)	(19)
	40	2,903	421	3,364	3,092
<b>Net book value at March 31, 2008</b>	\$ 368	\$ 976	\$ 11	\$ 1,355	
<b>Net book value at March 31, 2007</b>	\$ 262	\$ 1,059	\$ 19		\$ 1,340

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2008, the Board has the following contractual obligations:

	2008	2007
Service contracts <sup>(a)</sup>	\$ 3,819	\$ 2,785
Long-term leases <sup>(b)</sup>	466	281
	<u>\$ 4,285</u>	<u>\$ 3,066</u>

<sup>(a)</sup> Actual amounts are dependent on the usage of service.

<sup>(b)</sup> The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2008			2007
	Service Contracts	Long-term Leases	Total	Total
2008	\$ -	\$ -	\$ -	\$ 2,771
2009	3,819	132	3,951	224
2010	-	122	122	51
2011	-	58	58	20
2012	-	47	47	-
2013	-	47	47	-
2014	-	47	47	-
2015	-	13	13	-
	<u>\$ 3,819</u>	<u>\$ 466</u>	<u>\$ 4,285</u>	<u>\$ 3,066</u>

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2008 trust funds under administration were as follows:

	2008	2007
Client Trust Funds	\$ 193	\$ 226

### NOTE 9 DEFINED BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$2,837 for the year ended March 31, 2008 (2007 – \$2,683).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 10 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 4 individuals that has been included in the Statement of Operations is estimated to be \$163 (2007 – 4 clients totalling \$184).

### NOTE 11 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

**Expenses - Directly Incurred Detailed by Object**

Year ended March 31, 2008

(thousands of dollars)

**SCHEDULE 1**

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 45,124	\$ 46,117	\$ 45,165
Supplies and services	68,338	69,263	67,290
Grants	15,956	15,947	13,435
Amortization of tangible capital assets	313	315	278
	129,731	131,642	126,168
Valuation adjustments	-	17	154
	\$ 129,731	\$ 131,659	\$ 126,322



# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 129,146	\$ 3,087	\$ 132,233
Fee revenue	1,040	-	1,040
Program fund revenue	250	-	250
	130,436	3,087	133,523
Expenses - Directly Incurred			
Community Living Supports	76,293	2,087 <sup>(a)(b)</sup>	78,380
Employment Supports	3,129	-	3,129
Community Access Supports	13,730	-	13,730
Specialized Community Supports	2,420	1,000 <sup>(c)</sup>	3,420
Direct Operations	14,550	-	14,550
Supports to Delivery Systems	19,202	-	19,202
Board Governance	157	-	157
Program Fund	250	-	250
	129,731	3,087	132,818
Valuation adjustments	-	-	-
Net operating result	\$ 705	\$ -	\$ 705
Equipment purchases	\$ 460	\$ -	\$ 460

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports – \$2,504. Approved by Treasury Board on November 7, 2007.

<sup>(b)</sup> Transfer to Persons with Developmental Disabilities South Region Community Board – \$417. Approved by the Deputy Minister in March 2008.

<sup>(c)</sup> Reallocation from Department of Seniors and Community Supports. Approved by the Deputy Minister in March 2008.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 29	\$ -	\$ 29	\$ 18
Board Members <sup>(e)</sup>	-	62	-	62	56
Chief Executive Officer <sup>(f)</sup>	135	22	32	189	182
Chief Operating Officer <sup>(g)</sup>	106	20	27	153	144
Specialty Services Manager <sup>(g)</sup>	100	11	25	136	130
Manager, Human Resources <sup>(g)</sup>	92	10	23	125	115
Chief Financial Officer <sup>(g)</sup>	95	10	23	128	118
Manager, Corporate Development <sup>(g)</sup>	88	12	21	121	110
Director, Community Resources <sup>(g)</sup>	100	11	26	137	72
Project Manager <sup>(g)</sup>	113	12	28	153	145

Prepared in accordance with Treasury Board Directives 12/98 as amended.

<sup>(a)</sup> Base salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board.

<sup>(e)</sup> There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

# PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
<b>Revenues</b>				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 54,152	\$ -	\$ -
Department of Seniors and Community Supports	132,233	71,342	-	-
	<u>\$ 132,233</u>	<u>\$ 125,494</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenses - Directly Incurred</b>				
Service Alberta	\$ -	\$ -	\$ 45	\$ 204
Advanced Education and Technology	-	-	80	169
Department of Health and Wellness	-	-	459	415
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 788</u>
<b>Accounts payable</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ -</u>

## PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

### Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 7,033	\$ 6,256
Service Alberta	-	-	476	469
Department of Justice and Attorney General	-	-	35	32
Department of Seniors and Community Supports	45	-	-	-
	\$ 45	\$ -	\$ 7,544	\$ 6,757

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
CENTRAL REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008						2007
	Expenses <sup>(a)</sup>	Expenses - Incurred by Others			Valuation Adjustments		Total Expenses
		Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	
Community Living Supports	\$ 77,659	\$ 4,290	\$ -	\$ -	\$ 67	\$ 82,016	\$ 78,451
Employment Supports	2,943	-	-	-	-	2,943	2,852
Community Access Supports	13,125	774	-	-	23	13,922	13,088
Specialized Community Supports	3,488	281	-	-	-	3,769	2,739
Direct Operations	13,511	1,196	-	-	(100)	14,607	15,176
Supports to Delivery Systems	20,601	492	35	521	27	21,676	20,467
Board Governance	141	-	-	-	-	141	105
Program Fund	174	-	-	-	-	174	201
	\$ 131,642	\$ 7,033	\$ 35	\$ 521	\$ 17	\$ 139,248	\$ 133,079

<sup>(a)</sup> Expenses - directly incurred as per Statement of Operations, excluding valuation adjustments.



**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 8, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfer from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 64,664
Transfer from Department of Seniors and Community Supports	149,354	155,057	80,251
Previous year's refund of expenditures	-	444	987
Premiums, fees and licenses	100	319	310
	<u>149,454</u>	<u>155,820</u>	<u>146,212</u>
<b>Expenses - Directly Incurred</b> (Note 2(b) and Schedules 1 and 5)			
<b>Programs</b>			
Community Living Supports	101,915	100,949	95,723
Employment Supports	7,100	6,803	6,658
Community Access Supports	16,730	15,005	14,962
Specialized Community Supports	1,106	913	872
Direct Operations	1,400	1,261	1,277
Supports to Delivery Systems	23,287	32,205	23,517
Board Governance	100	99	75
	<u>151,638</u>	<u>157,235</u>	<u>143,084</u>
Valuation adjustments (Schedules 1 and 5)	119	210	16
	<u>151,757</u>	<u>157,445</u>	<u>143,100</u>
<b>Net operating result</b>	<u>\$ (2,303)</u>	<u>\$ (1,625)</u>	<u>\$ 3,112</u>

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Statement of Financial Position

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 9,003	\$ 10,028
Accounts receivable (Note 3)	202	198
Tangible capital assets (Note 6)	25	21
	<b>\$ 9,230</b>	<b>\$ 10,247</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 5,951	\$ 5,343
<b>Net Assets</b>		
Net assets at beginning of year	4,904	1,792
Net operating results	(1,625)	3,112
	<b>3,279</b>	<b>4,904</b>
Net assets at end of year	<b>\$ 9,230</b>	<b>\$ 10,247</b>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (1,625)	\$ 3,112
Non-cash items included in net operating result		
Valuation adjustments	210	16
Amortization	9	6
	(1,406)	3,134
(Increase) decrease in accounts receivable	(4)	126
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	398	(3,839)
Cash applied to operating transactions	(1,012)	(579)
Capital transactions		
Acquisition of tangible capital assets	(13)	(6)
Decrease in cash and cash equivalents	(1,025)	(585)
Cash and cash equivalents, beginning of year	10,028	10,613
Cash and cash equivalents, end of year	\$ 9,003	\$ 10,028

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principals for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

##### *Directly Incurred*

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

##### *Description of Program Expenses Reported on the Statement of Operations*

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - expenses incurred to operate the Eric Cormack Center and 11 community homes in the greater Edmonton area.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

#### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

#### **Assets**

Financial assets of the Board include cash and cash equivalents and financial claims, such as accounts receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

#### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in future.

#### **Net Assets/Net Liabilities**

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

#### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008

(thousands of dollars)

**NOTE 3 ACCOUNTS RECEIVABLE**

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Maintenance recovery	\$ 45	\$ -	\$ 45	\$ 42
GST receivable	3	-	3	2
Other	154	-	154	154
	<b>\$ 202</b>	<b>\$ -</b>	<b>\$ 202</b>	<b>\$ 198</b>

Accounts receivable are unsecured and non-interest bearing.

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 3,882	\$ 3,687
Employees' accrued vacation pay and manpower costs	1,694	1,498
Accrued supplies and services	315	158
Other accruals and accounts payable	60	-
	<b>\$ 5,951</b>	<b>\$ 5,343</b>

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.



# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 6 TANGIBLE CAPITAL ASSETS

	2008			2007
	Equipment	Leasehold improvements	2008 Total	2007 Total
<b>Estimated useful life</b>	7 years	5 years		
<b>Historical cost</b>				
Beginning of year	\$ 23	\$ 27	\$ 50	\$ 44
Additions	-	13	13	6
	23	40	63	50
<b>Accumulated amortization</b>				
Beginning of year	18	11	29	23
Amortization expense	1	8	9	6
	19	19	38	29
<b>Net book value at March 31, 2008</b>	\$ 4	\$ 21	\$ 25	
<b>Net book value at March 31, 2007</b>	\$ 5	\$ 16		\$ 21

### NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

### NOTE 8 CONTINGENT LIABILITIES

At March 31, 2008 the Board is a defendant in two legal claims of no specified amounts (2007 - one legal claim of no specified amount) in which it has been jointly named with other entities (2007 - no joint claims). These claims are covered by the Alberta Risk Management Fund (2007 - no claims). The resulting loss, if any, from these claims cannot be determined.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008  
(thousands of dollars)

**NOTE 9 TRUST FUNDS UNDER ADMINISTRATION**

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board’s financial statements.

As at March 31, 2008 trust funds under administration were as follows:

	2008	2007
Client trust funds	\$ 81	\$ 72
Donations to clients	5	5
	<b>\$ 86</b>	<b>\$ 77</b>

**NOTE 10 DEFINED BENEFIT PLANS**

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$1,050 for the year ended March 31, 2008 (2007 – \$859).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer’s annual contributions for the year.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services in 2008 for 11 individuals that has been included in the Statement of Operations is estimated to be \$610 (2007 – 11 individuals totalling \$534).

### NOTE 12 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Expenses - Directly Incurred Detailed by Object**

Year ended March 31, 2008

(thousands of dollars)

**SCHEDULE 1**

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 16,188	\$ 16,003	\$ 15,287
Supplies and services	89,552	93,420	82,979
Grants	45,896	47,803	44,812
Amortization of tangible capital assets	2	9	6
	151,638	157,235	143,084
Valuation adjustments	119	210	16
	\$ 151,757	\$ 157,445	\$ 143,100

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 149,354	\$ 5,703	\$ 155,057
Premiums, fees and licenses	100	-	100
	149,454	5,703	155,157
Expenses - Directly Incurred			
Community Living Supports	101,915	4,703 <sup>(a)</sup>	106,618
Employment Supports	7,100	-	7,100
Community Access Supports	16,730	-	16,730
Specialized Community Supports	1,106	-	1,106
Direct Operations	1,400	-	1,400
Supports to Delivery Systems	23,287	1,000 <sup>(b)</sup>	24,287
Board Governance	100	-	100
	151,638	5,703	157,341
Valuation adjustments	119	-	119
Net operating result	\$ (2,303)	\$ -	\$ (2,303)

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports. Approved by Treasury Board on November 7, 2007.

<sup>(b)</sup> Reallocation from Department of Seniors and Community Supports. Approved by the Deputy Minister in March 2008.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 26	\$ -	\$ 26	\$ 25
Board Members <sup>(e)</sup>	-	53	-	53	28
Chief Executive Officer <sup>(f)</sup>	135	22	33	190	175
Assistant Chief Executive Officer <sup>(g)</sup>	111	10	27	148	141
Executive Director, Residential Services <sup>(g)</sup>	104	8	25	137	129

Prepared in accordance with Treasury Board Directives 12/98 as amended.

<sup>(a)</sup> Base salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board.

<sup>(e)</sup> There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

# PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 64,664	\$ -	\$ -
Department of Seniors and Community Supports	155,057	80,251	-	-
	\$ 155,057	\$ 144,915	\$ -	\$ -
Expenses - Directly Incurred				
Service Alberta	\$ -	\$ -	\$ 49	\$ 91

## PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

### Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 2,140	\$ 1,855
Department of Seniors and Community Supports	49	-	-	-
Service Alberta	-	-	515	507
Department of Justice and Attorney General	-	-	124	105
Treasury Board	-	-	-	17
	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ 2,779</u>	<u>\$ 2,484</u>



**PERSONS WITH DEVELOPMENTAL DISABILITIES  
EDMONTON REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008						2007	
	Expenses <sup>(a)</sup>	Expenses - Incurred by Others				Valuation Adjustments		Total Expenses
		Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses		
Community Living Supports	\$ 100,949	\$ 1,705	\$ -	\$ -	\$ 125	\$ 102,779	\$ 97,147	
Employment Supports	6,803	-	-	-	-	6,803	6,658	
Community Access Supports	15,005	-	-	-	-	15,005	14,962	
Specialized Community Supports	913	-	-	-	-	913	872	
Direct Operations	1,261	-	-	-	-	1,261	1,277	
Supports to Delivery Systems	32,205	435	124	564	85	33,413	24,593	
Board Governance	99	-	-	-	-	99	75	
	\$ 157,235	\$ 2,140	\$ 124	\$ 564	\$ 210	\$ 160,273	\$ 145,584	

<sup>(a)</sup> Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.



**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 9, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfer from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 9,894
Transfer from Department of Seniors and Community Supports	24,313	25,721	16,095
Previous year's refund of expenditures	-	153	40
	24,313	25,874	26,029
<b>Expenses - Directly Incurred</b> (Note 2(b), Schedules 1 and 5)			
<b>Programs</b>			
Community Living Supports	13,853	14,485	13,584
Employment Supports	2,166	2,283	2,088
Community Access Supports	4,567	4,368	4,189
Specialized Community Supports	447	574	447
Supports to Delivery Systems	5,898	6,614	5,397
Board Governance	176	175	159
	27,107	28,499	25,864
Valuation adjustments (Schedule 1)	8	24	(28)
	27,115	28,523	25,836
<b>Net operating result</b>	\$ (2,802)	\$ (2,649)	\$ 193

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Statement of Financial Position**

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 2,391	\$ 5,070
Accounts receivable (Note 3)	18	2
	<u>\$ 2,409</u>	<u>\$ 5,072</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 1,419	\$ 1,433
<b>Net Assets</b>		
Net assets at beginning of year	3,639	3,446
Net operating result	(2,649)	193
	<u>990</u>	<u>3,639</u>
Net assets at end of year	<u>\$ 2,409</u>	<u>\$ 5,072</u>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (2,649)	\$ 193
Non-cash items included in net operating result		
Valuation adjustments	24	(28)
	(2,625)	165
(Increase) decrease in accounts receivable	(16)	5
Decrease in accounts payable and accrued liabilities before valuation adjustments	(38)	(109)
Cash (applied to) provided by operating transactions	(2,679)	61
Cash and cash equivalents, beginning of year	5,070	5,009
Cash and cash equivalents, end of year	\$ 2,391	\$ 5,070

The accompanying notes and schedules are part of these financial statements.



# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principals for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### *Internal Government Transfers*

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

###### *Directly Incurred*

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

###### *Description of Program Expenses Reported on the Statement of Operations*

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

##### **Assets**

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

##### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

##### **Net Assets/Net Liabilities**

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

##### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008

(thousands of dollars)

**NOTE 3 ACCOUNTS RECEIVABLE**

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	\$ 2	\$ -	\$ 2	\$ 2
Accrued receivables	16	-	16	-
	\$ 18	\$ -	\$ 18	\$ 2

Accounts receivable are unsecured and non-interest bearing.

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 1,040	\$ 1,029
Employees' accrued vacation pay and manpower costs	245	231
Accrued supplies and services	134	173
	\$ 1,419	\$ 1,433

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

**NOTE 6 CONTRACTUAL OBLIGATIONS**

As at March 31, 2008, the Board has the following contractual obligations:

	2008	2007
Long-term leases <sup>(a)</sup>	\$ 76	\$ 17

<sup>(a)</sup> The Board leases certain equipment under operating leases that expire on various dates.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008  
(thousands of dollars)

**NOTE 6 CONTRACTUAL OBLIGATIONS (continued)**

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2008	2007
2008	\$ -	\$ 9
2009	19	6
2010	14	2
2011	12	-
2012	10	-
2013	9	-
Thereafter	12	-
	\$ 76	\$ 17

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

**NOTE 7 DEFINED BENEFIT PLANS**

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$142 for the year ended March 31, 2008 (2007 – \$114).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 - \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer’s annual contributions for the year.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 7 individuals that has been included in the Statement of Operations is estimated to be \$142 (2007 – 7 individuals totalling \$203).

### NOTE 9 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Expenses - Directly Incurred Detailed by Object**

Year ended March 31, 2008

(thousands of dollars)

**SCHEDULE 1**

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 2,048	\$ 1,901	\$ 1,740
Supplies and services	19,003	14,178	12,057
Grants	6,056	12,420	12,067
	27,107	28,499	25,864
Valuation adjustments	8	24	(28)
	\$ 27,115	\$ 28,523	\$ 25,836

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments <sup>(a)</sup>	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 24,313	\$ 1,408	\$ 25,721
Expenses - Directly Incurred			
Community Living Supports	13,853	872	14,725
Employment Supports	2,166	-	2,166
Community Access Supports	4,567	-	4,567
Specialized Community Supports	447	-	447
Supports to Delivery Systems	5,898	536	6,434
Board Governance	176	-	176
	27,107	1,408	28,515
Valuation adjustments	8	-	8
Net operating result	\$ (2,802)	\$ -	\$ (2,802)

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports. Approved by Treasury Board on November 7, 2007.



# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 30	\$ -	\$ 30	\$ 31
Board Members <sup>(e)</sup>	-	80	-	80	73
Chief Executive Officer <sup>(f)</sup>	123	30	31	184	161
Manager, Finance and Monitoring <sup>(g)</sup>	88	8	23	119	120
Manager, Community Integration <sup>(g)</sup>	88	8	23	119	111

Prepared in accordance with Treasury Board Directive 12/98 as amended.

<sup>(a)</sup> Base salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board, which was occupied by two individuals during the fiscal year.

<sup>(e)</sup> There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year. The positions were occupied by ten individuals during the fiscal year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 9,894	\$ -	\$ -
Department of Seniors and Community Supports	25,721	16,095	-	-
	<u>\$ 25,721</u>	<u>\$ 25,989</u>	<u>\$ -</u>	<u>\$ -</u>
Expenses - Directly Incurred				
Department of Children's Services	\$ -	\$ -	\$ -	\$ 34
Department of Employment, Immigration and Industry	-	-	18	19
Advanced Education and Technology	-	-	61	25
Service Alberta	-	-	19	28
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 106</u>
Accounts payable	\$ -	\$ -	\$ 7	\$ 2

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 154	\$ 148
Department of Seniors and Community Supports	10	-	-	-
Service Alberta	-	-	108	107
Department of Justice and Attorney General	-	-	7	9
	\$ 10	\$ -	\$ 269	\$ 264

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHEAST REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008					2007	
	Expenses <sup>(a)</sup>	Accommodation Costs	Legal Services	Other Services	Valuation Adjustments Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	\$ 14,485	\$ -	\$ -	\$ -	\$ -	\$ 14,485	\$ 13,584
Employment Supports	2,283	-	-	-	-	2,283	2,088
Community Access Supports	4,368	-	-	-	-	4,368	4,189
Specialized Community Supports	574	-	-	-	-	574	447
Supports to Delivery Systems	6,614	154	7	118	24	6,917	5,633
Board Governance	175	-	-	-	-	175	159
	\$ 28,499	\$ 154	\$ 7	\$ 118	\$ 24	\$ 28,802	\$ 26,100

<sup>(a)</sup> Expenses - directly incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 5, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfer from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 7,730
Transfer from Department of Seniors and Community Supports	18,909	19,423	10,757
Previous year's refund of expenditures	-	34	48
	<u>18,909</u>	<u>19,457</u>	<u>18,535</u>
<b>Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)</b>			
<b>Programs</b>			
Community Living Supports	11,339	10,648	9,919
Employment Supports	1,339	1,109	1,093
Community Access Supports	2,114	2,339	2,245
Specialized Community Supports	600	509	576
Supports to Delivery Systems	3,926	5,261	4,589
Board Governance	150	149	124
	<u>19,468</u>	<u>20,015</u>	<u>18,546</u>
Valuation adjustments (Schedule 1)	7	10	(20)
	<u>19,475</u>	<u>20,025</u>	<u>18,526</u>
Net operating result	<u>\$ (566)</u>	<u>\$ (568)</u>	<u>\$ 9</u>

The accompanying notes and schedules are part of these financial statements.



**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

**Statement of Financial Position**

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 880	\$ 1,432
Accounts receivable (Note 3)	45	3
	\$ 925	\$ 1,435
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 783	\$ 725
<b>Net Assets</b>		
Net assets at beginning of year	710	701
Net operating result	(568)	9
	142	710
	\$ 925	\$ 1,435

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ (568)	\$ 9
Non-cash items included in net operating result		
Valuation adjustments	10	(20)
	(558)	(11)
(Increase) decrease in accounts receivable	(42)	11
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	48	(589)
Cash applied to operating transactions	(552)	(589)
Cash and cash equivalents, beginning of year	1,432	2,021
Cash and cash equivalents, end of year	\$ 880	\$ 1,432

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

###### *Directly Incurred*

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

###### *Description of Program Expenses Reported on the Statement of Operations*

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

##### **Assets**

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

##### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

##### **Net Assets/Net Liabilities**

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

##### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

**NOTE 3 ACCOUNTS RECEIVABLE**

	2008			2007	
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value	
Funds and agencies	\$ 44	\$ -	\$ 44	\$	2
GST	1	-	1		1
	\$ 45	\$ -	\$ 45	\$	3

Accounts receivable are unsecured and non-interest bearing.

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 553	\$ 544
Employees' accrued vacation pay and manpower costs	149	176
Accrued supplies and services	80	13
Accounts payable – general	1	(8)
	\$ 783	\$ 725

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2008, the Board has the following contractual obligations:

	2008	2007
Long-term leases <sup>(a)</sup>	\$ 5	\$ 5

<sup>(a)</sup> The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2008	2007
2008	\$ -	\$ 5
2009	5	-
	\$ 5	\$ 5

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

### NOTE 7 DEFINED BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$99 for the year ended March 31, 2008 (2007 – \$101).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

No individuals were provided these services in 2008 (2007 – 2 individuals totalling \$5).

### NOTE 9 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.



**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

**Expenses - Directly Incurred Detailed by Object**

Year ended March 31, 2008

(thousands of dollars)

**SCHEDULE 1**

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 1,384	\$ 1,289	\$ 1,305
Supplies and services	10,357	11,361	8,967
Grants	7,718	7,365	8,274
Amortization of tangible capital assets	9	-	-
	19,468	20,015	18,546
Valuation adjustments	7	10	(20)
	\$ 19,475	\$ 20,025	\$ 18,526

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008  
(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments <sup>(a)</sup>	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 18,909	\$ 514	\$ 19,423
Expenses - Directly Incurred			
Community Living Supports	11,339	514	11,853
Employment Supports	1,339	-	1,339
Community Access Supports	2,114	-	2,114
Specialized Community Supports	600	-	600
Supports to Delivery Systems	3,926	-	3,926
Board Governance	150	-	150
	19,468	514	19,982
Valuation adjustments	7	-	7
Net operating result	\$ (566)	\$ -	\$ (566)
Equipment purchases	\$ 15	\$ -	\$ 15

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports. Approved by Treasury Board on November 7, 2007.

## PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

### Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 24	\$ -	\$ 24	\$ 21
Board Members <sup>(e)</sup>	-	60	-	60	50
Chief Executive Officer <sup>(f)</sup>	123	23	28	174	156
Community Resource Manager <sup>(g)</sup>	86	13	22	121	111
Finance Manager <sup>(g)(h)</sup>	29	6	7	42	131

Prepared in accordance with Treasury Board Directive 12/98 as amended.

<sup>(a)</sup> Base salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board.

<sup>(e)</sup> There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

<sup>(h)</sup> The Finance Manager position was vacant from April 1, 2007 to November 12, 2007.

# PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 7,730	\$ -	\$ -
Department of Seniors and Community Supports	19,423	10,757	-	-
	<u>\$ 19,423</u>	<u>\$ 18,487</u>	<u>\$ -</u>	<u>\$ -</u>
Expenses - Directly Incurred				
Service Alberta	\$ -	\$ -	\$ 26	\$ 50
Advanced Education and Technology	-	-	11	5
Department of Children's Services	-	-	-	21
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 76</u>
Accounts payable	\$ -	\$ -	\$ 2	\$ -

## PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

### Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 148	\$ 118
Department of Justice and Attorney General Service Alberta	-	-	3	9
Department of Seniors and Community Supports	8	-	-	-
	\$ 8	\$ -	\$ 240	\$ 215

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
NORTHWEST REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008					2007	
	Expenses <sup>(a)</sup>	Expenses - Incurred by Others			Valuation Adjustments		Total Expenses
		Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	
Community Living Supports	\$ 10,648	\$ -	\$ -	\$ -	\$ -	\$ 10,648	\$ 9,919
Employment Supports	1,109	-	-	-	-	1,109	1,093
Community Access Supports	2,339	-	-	-	-	2,339	2,245
Specialized Community Supports	509	-	-	-	-	509	576
Supports to Delivery Systems	5,261	148	3	97	10	5,519	4,784
Board Governance	149	-	-	-	-	149	124
	\$ 20,015	\$ 148	\$ 3	\$ 97	\$ 10	\$ 20,273	\$ 18,741

<sup>(a)</sup> Expenses - directly incurred as per Statement of Operations, excluding valuation adjustments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Financial Statements**

**March 31, 2008**

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Financial Statements

March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Expenses - Directly Incurred Detailed by Object

Schedule 2 Budget

Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs



# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Auditor's Report



To the Members of the Board of Directors of the Persons with Developmental Disabilities South Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA  
Auditor General

Edmonton, Alberta  
May 2, 2008

*The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.*

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Statement of Operations

Year ended March 31, 2008

(thousands of dollars)

	2008		2007
	Budget (Schedule 2)	Actual	Actual
<b>Revenues</b>			
Transfers from Persons with Developmental Disabilities Provincial Board	\$ -	\$ -	\$ 25,275
Transfer from Department of Seniors and Community Supports	56,083	58,302	30,225
Previous year's refund of expenditures	-	168	454
	56,083	58,470	55,954
<b>Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)</b>			
<b>Programs</b>			
Community Living Supports	28,529	30,062	28,151
Employment Supports	2,569	2,644	2,325
Community Access Supports	11,878	11,511	10,584
Specialized Community Supports	178	110	145
Supports to Delivery Systems	12,829	12,769	12,675
Board Governance	140	131	105
	56,123	57,227	53,985
Valuation adjustments (Schedule 1)	8	58	(36)
	56,131	57,285	53,949
<b>Net operating result</b>	<b>\$ (48)</b>	<b>\$ 1,185</b>	<b>\$ 2,005</b>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Statement of Financial Position**

As at March 31, 2008  
(thousands of dollars)

	2008	2007
<b>Assets</b>		
Cash and cash equivalents	\$ 3,202	\$ 2,273
Accounts receivable (Note 3)	295	4
	<b>\$ 3,497</b>	<b>\$ 2,277</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 1,162	\$ 1,127
<b>Net Assets</b>		
Net assets (liabilities) at beginning of year	1,150	(855)
Net operating result	1,185	2,005
	<b>2,335</b>	<b>1,150</b>
Net assets at end of year	<b>\$ 3,497</b>	<b>\$ 2,277</b>

The accompanying notes and schedules are part of these financial statements.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Statement of Cash Flows**

Year ended March 31, 2008

(thousands of dollars)

	2008	2007
Operating transactions		
Net operating result	\$ 1,185	\$ 2,005
Non-cash items included in net operating result		
Valuation adjustments	58	(36)
	1,243	1,969
Increase in accounts receivable	(291)	-
Decrease in accounts payable and accrued liabilities before valuation adjustments	(23)	(848)
Cash provided by operating transactions	929	1,121
Cash and cash equivalents, beginning of year	2,273	1,152
Cash and cash equivalents, end of year	\$ 3,202	\$ 2,273

The accompanying notes and schedules are part of these financial statements.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the Board.

#### (a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

#### (b) Basis of Financial Reporting

##### Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

##### *Internal Government Transfers*

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### Expenses

##### *Directly Incurred*

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in Manpower Expense.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met.

##### *Description of Program Expenses Reported on the Statement of Operations*

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

#### (b) Basis of Financial Reporting (continued)

##### *Incurred by Others*

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

##### **Assets**

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is \$100 and the threshold for all other tangible capital assets is \$5.

##### **Liabilities**

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

##### **Net Assets/Net Liabilities**

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

##### **Valuation of Financial Assets and Liabilities**

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Notes to the Financial Statements**

Year ended March 31, 2008

(thousands of dollars)

**NOTE 3 ACCOUNTS RECEIVABLE**

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	\$ 1	\$ -	\$ 1	\$ 2
Agencies	278	-	278	2
Other	16	-	16	-
	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 4</u>

Accounts receivable are unsecured and non-interest bearing.

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2008	2007
Accrued grants to individuals	\$ 532	\$ 798
Employees' accrued vacation pay and manpower costs	231	185
Accrued supplies and services	399	144
	<u>\$ 1,162</u>	<u>\$ 1,127</u>

**NOTE 5 VOLUNTARY CONTRIBUTIONS**

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.



# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008

(thousands of dollars)

### NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2008, the Board has the following contractual obligations:

	2008	2007
Long-term leases <sup>(a)</sup>	\$ 9	\$ 17

<sup>(a)</sup> The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2008	2007
2008	\$ -	\$ 8
2009	8	8
2010	1	1
	\$ 9	\$ 17

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2009 similar to those provided in 2008.

### NOTE 7 DEFINED BENEFIT PLANS

The Board participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Board also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$125 for the year ended March 31, 2008 (2007 – \$92).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of \$84,341 (2006 – \$6,765) and the Public Service Pension Plan reported a deficiency of \$92,070 (2006 – surplus of \$153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$1,510 (2006 – \$3,698).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of \$6,319 (2007 – actuarial surplus of \$153) and the Management, Opted Out and Excluded Plan an actuarial surplus of \$7,874 (2007 – \$10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Notes to the Financial Statements

Year ended March 31, 2008  
(thousands of dollars)

### NOTE 8 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 9 individuals that has been included in the Statement of Operations is estimated to be \$372 (2007 – 10 individuals totalling \$432).

### NOTE 9 COMPARATIVE FIGURES

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

### NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Expenses - Directly Incurred Detailed by Object**

Year ended March 31, 2008

(thousands of dollars)

**SCHEDULE 1**

	2008		2007
	Budget	Actual	Actual
Manpower	\$ 1,680	\$ 1,494	\$ 1,484
Supplies and services	42,984	46,978	44,004
Grants	11,459	8,755	8,497
	56,123	57,227	53,985
Valuation adjustments	8	58	(36)
	\$ 56,131	\$ 57,285	\$ 53,949

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Budget

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 2

	2007-08		
	Budget	Adjustments	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	\$ 56,083	\$ 2,219	\$ 58,302
Expenses - Directly Incurred			
Community Living Supports	28,529	2,219 <sup>(a)(b)</sup>	30,748
Employment Supports	2,569	-	2,569
Community Access Supports	11,878	-	11,878
Specialized Community Supports	178	-	178
Supports to Delivery Systems	12,829	-	12,829
Board Governance	140	-	140
	56,123	2,219	58,342
Valuation adjustments	8	-	8
Net operating result	\$ (48)	\$ -	\$ (48)

<sup>(a)</sup> Reallocation from Department of Seniors and Community Supports – \$1,802. Approved by Treasury Board on November 7, 2007.

<sup>(b)</sup> Transfer from Persons with Developmental Disabilities Central Region Community Board – \$417. Approved by the Deputy Minister in March 2008.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Salary and Benefits Disclosure

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 3

	2008				2007
	Base Salary <sup>(a)</sup>	Other Cash Benefits <sup>(b)</sup>	Other Non-cash Benefits <sup>(c)</sup>	Total	Total
Chair of the Board <sup>(d)</sup>	\$ -	\$ 24	\$ -	\$ 24	\$ 23
Board Members <sup>(e)</sup>	-	65	-	65	48
Chief Executive Officer <sup>(f)</sup>	102	13	26	141	170
Manager, Community Resources <sup>(g)</sup>	69	8	17	94	117
Manager, Finance <sup>(g)</sup>	76	2	20	98	94

Prepared in accordance with Treasury Board Directive 12/98 as amended.

<sup>(a)</sup> Base salary includes regular base pay.

<sup>(b)</sup> Other cash benefits include bonuses, vacation payouts, lump sum payments and honoraria.

<sup>(c)</sup> Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

<sup>(d)</sup> These amounts represent honoraria payments made to the Chair of the Board.

<sup>(e)</sup> There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

<sup>(f)</sup> These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

<sup>(g)</sup> Managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

# PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

## Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

### SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
<b>Revenues</b>				
Persons with Developmental Disabilities Provincial Board	\$ -	\$ 25,275	\$ -	\$ -
Department of Seniors and Community Supports	58,302	30,225	-	-
	<b>\$ 58,302</b>	<b>\$ 55,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses - Directly Incurred</b>				
<b>Grants</b>				
Health Authorities	\$ -	\$ -	\$ 112	\$ 121
Advanced Education and Technology	-	-	4	5
<b>Other Services</b>				
Service Alberta	-	-	58	103
Health Authorities	-	-	5,224	4,959
Advanced Education and Technology	-	-	117	50
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,515</b>	<b>\$ 5,238</b>
Accounts payable	\$ -	\$ -	\$ -	\$ 180
Accounts receivable	\$ -	\$ -	\$ 2	\$ 2

## PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

### Related Party Transactions

Year ended March 31, 2008

(thousands of dollars)

#### SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses - Incurred by others				
Department of Infrastructure and Transportation	\$ -	\$ -	\$ 234	\$ 203
Department of Justice and Attorney General	-	-	12	14
Department of Seniors and Community Supports	19	-	-	-
Service Alberta	-	-	203	200
	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 449</u>	<u>\$ 417</u>

**PERSONS WITH DEVELOPMENTAL DISABILITIES  
SOUTH REGION COMMUNITY BOARD**

**Allocated Costs**

Year ended March 31, 2008  
(thousands of dollars)

**SCHEDULE 5**

Program	2008					2007	
	Expenses <sup>(a)</sup>	Expenses - Incurred by Others			Valuation Adjustments		Total Expenses
		Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	
Community Living Supports	\$ 30,062	\$ 107	\$ -	\$ -	\$ -	\$ 30,169	\$ 28,241
Employment Supports	2,644	-	-	-	-	2,644	2,325
Community Access Supports	11,511	-	-	-	-	11,511	10,584
Specialized Community Supports	110	-	-	-	-	110	145
Supports to Delivery Systems	12,769	127	12	222	58	13,188	12,966
Board Governance	131	-	-	-	-	131	105
	\$ 57,227	\$ 234	\$ 12	\$ 222	\$ 58	\$ 57,753	\$ 54,366

<sup>(a)</sup> Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.



**MINISTRY OF SENIORS AND COMMUNITY SUPPORTS**  
Unaudited Information

**MINISTRY OF SENIORS AND COMMUNITY SUPPORTS**

**Statement of Remissions, Compromises and Write-offs**

Year ended March 31, 2008

(Unaudited)

(thousands of dollars)

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during the fiscal period.

Write-offs

Accounts receivable	\$	<u>103</u>
---------------------	----	------------





# ALPHABETICAL LIST OF ENTITIES' FINANCIAL STATEMENTS IN MINISTRY 2007-08 ANNUAL REPORTS

## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Access to the Future Fund	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Food
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund	Finance
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board <sup>1</sup>	Energy
Alberta Foundation for the Arts	Tourism, Parks, Recreation and Culture
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Tourism, Parks, Recreation and Culture
Alberta Insurance Council	Finance
Alberta Investment Management Corporation <sup>2</sup>	Finance
Alberta Local Authorities Pension Plan Corporation	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Municipal Affairs and Housing
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks, Recreation and Culture
Alberta Treasury Branches	Finance
Alberta Utilities Commission <sup>1</sup>	Energy
ATB Insurance Advisors Inc.	Finance
ATB Investment Management Inc.	Finance
ATB Investment Services Inc.	Finance
ATB Securities Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	

1 Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

2 Began operations January 1, 2008

## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Climate Change and Emissions Management Fund <sup>3</sup>	Environment
Credit Union Deposit Guarantee Corporation	Finance
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Food	Agriculture and Food
Department of Children's Services	Children's Services
Department of Education	Education
Department of Energy	Energy
Department of Finance	Finance
Department of Environment	Environment
Department of Health and Wellness	Health and Wellness
Department of Municipal Affairs and Housing	Municipal Affairs and Housing
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture

<sup>3</sup> Began operations July 1, 2007

## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Energy Resources Conservation Board <sup>1</sup>	Energy
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Tourism, Parks, Recreation and Culture
Historic Resources Fund	Tourism, Parks, Recreation and Culture
Human Rights, Citizenship and Multiculturalism Education Fund	Tourism, Parks, Recreation and Culture
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Food	Agriculture and Food
Ministry of Children's Services	Children's Services
Ministry of Education	Education
Ministry of Employment, Immigration and Industry <sup>4</sup>	Employment, Immigration and Industry
Ministry of Energy	Energy
Ministry of Environment	Environment
Ministry of Executive Council <sup>4</sup>	Executive Council
Ministry of Finance	Finance
Ministry of Health and Wellness	Health and Wellness
Ministry of Infrastructure and Transportation <sup>4</sup>	Infrastructure and Transportation
Ministry of International, Intergovernmental and Aboriginal Relations <sup>4</sup>	International, Intergovernmental and Aboriginal Relations
Ministry of Justice <sup>4</sup>	Justice
Ministry of Municipal Affairs and Housing	Municipal Affairs and Housing
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta <sup>4</sup>	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Ministry of the Treasury Board <sup>4</sup>	Treasury Board
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	

<sup>1</sup> Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

<sup>4</sup> Ministry includes only the departments so separate departmental financial statements are not necessary.

## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
South Region Community Board	
Persons with Developmental Disabilities Provincial Board <sup>5</sup>	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs and Housing
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	

<sup>5</sup> Ceased operations June 30, 2006



## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

### Ministry, Department, Fund or Agency

### Ministry Annual Report

Edmonton School District No. 7  
Elk Island Catholic Separate Regional Division No. 41  
Elk Island Public Schools Regional Division No. 14  
Evergreen Catholic Separate Regional Division No. 2  
FFCA Charter School Society  
Foothills School Division No. 38  
Fort McMurray Roman Catholic Separate School District No. 32  
Fort McMurray School District No. 2833  
Fort Vermilion School Division No. 52  
Golden Hills School Division No. 75  
Grande Prairie Public School District No. 2357  
Grande Prairie Roman Catholic Separate School District No. 28  
Grande Yellowhead Regional Division No. 35  
Grasslands Regional Division No. 6  
Greater North Central Francophone Education Region No. 2  
Greater Southern Public Francophone Education Region No. 4  
Greater Southern Separate Catholic Francophone Education Region No. 4  
Greater St. Albert Catholic Regional Division No. 29  
High Prairie School Division No. 48  
Holy Family Catholic Regional Division No. 37  
Holy Spirit Roman Catholic Separate Regional Division No. 4  
Horizon School Division No. 67  
Lakeland Roman Catholic Separate School District No. 150  
Lethbridge School District No. 51  
Living Waters Catholic Regional Division No. 42  
Livingstone Range School Division No. 68  
Medicine Hat Catholic Separate Regional Division No. 20  
Medicine Hat School District No. 76  
Moberly Hall School Society  
Mother Earth's Children's Charter School Society  
New Horizons Charter School Society  
Northern Gateway Regional Division No. 10  
Northern Lights School Division No. 69  
Northland School Division No. 61  
Northwest Francophone Education Region No. 1  
Palliser Regional Division No. 26  
Parkland School Division No. 70  
Peace River School Division No. 10  
Peace Wapiti School Division No. 76

## ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Pembina Hills Regional Division No. 7	
Prairie Land Regional Division No. 25	
Prairie Rose School Division No. 8	
Red Deer Catholic Regional Division No. 39	
Red Deer School District No. 104	
Rocky View School Division No. 41	
St. Albert Protestant Separate School District No. 6	
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Tourism, Parks, Recreation and Culture

## ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	Ministry Annual Report
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs and Housing
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Service Alberta
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Service Alberta
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Special Areas Trust Account	Municipal Affairs and Housing
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Employment, Immigration and Industry

## GOVERNMENT ORGANIZATION CHANGES 2008-09

Ministry	Program/Element/Entity Changes	Previous Location	New Location
Aboriginal Relations	<ul style="list-style-type: none"> <li>&lt; Aboriginal Governance, Consultation and Economic Development</li> <li>&lt; First Nations Development Fund</li> </ul>	<ul style="list-style-type: none"> <li>&lt; Former International, Intergovernmental and Aboriginal Relations</li> <li>&lt; Former Tourism, Parks, Recreation and Culture</li> </ul>	
Advanced Education and Technology	< no change		
Agriculture and Rural Development	< Rural Development	< Former Employment, Immigration and Industry	
Children and Youth Services (formerly Children's Services)	< Women's Issues	< Former Employment, Immigration and Industry	
Culture and Community Spirit	<ul style="list-style-type: none"> <li>&lt; Culture, Community Lottery Grants, Heritage, Human Rights and Citizenship</li> <li>&lt; Alberta Foundation for the Arts</li> <li>&lt; Alberta Historical Resources Foundation</li> <li>&lt; Government House Foundation</li> <li>&lt; Historic Resources Fund</li> <li>&lt; Human Rights, Citizenship and Multiculturalism Education Fund</li> <li>&lt; Wild Rose Foundation</li> <li>&lt; Community and Voluntary Services</li> </ul>	<ul style="list-style-type: none"> <li>&lt; Former Tourism, Parks, Recreation and Culture</li> <li>&lt; Former Municipal Affairs and Housing</li> </ul>	
Education	< no change		
Employment and Immigration	<ul style="list-style-type: none"> <li>&lt; Francophone Secretariat</li> <li>&lt; except Rural Development</li> <li>&lt; except Economic Development</li> <li>&lt; except Northern Alberta Development Council</li> <li>&lt; except Alberta Economic Development Authority</li> <li>&lt; except Women's Issues</li> </ul>	< Former Tourism, Parks, Recreation and Culture	<ul style="list-style-type: none"> <li>&lt; Agriculture and Rural Development</li> <li>&lt; Finance and Enterprise, and International and Intergovernmental Relations</li> <li>&lt; Finance and Enterprise</li> <li>&lt; Children and Youth Services</li> </ul>
Energy	< no change		
Environment	< no change		
Executive Council	< no change		

## GOVERNMENT ORGANIZATION CHANGES 2008-09

Ministry	Program/Element/Entity Changes	Previous Location	New Location
Finance and Enterprise	<ul style="list-style-type: none"> <li>&lt; Regulatory Review Secretariat</li> <li>&lt; Economic Development, except Investment Attraction</li> <li>&lt; Northern Alberta Development Council</li> <li>&lt; Alberta Economic Development Authority</li> </ul>	<ul style="list-style-type: none"> <li>&lt; Service Alberta</li> <li>&lt; Former Employment, Immigration and Industry</li> </ul>	
Health and Wellness	< no change		
Housing and Urban Affairs	<ul style="list-style-type: none"> <li>&lt; Housing Services</li> <li>&lt; Alberta Social Housing Corporation</li> </ul>	< Former Municipal Affairs and Housing	
Infrastructure	< except Provincial Highway Systems and Safety	< Former Infrastructure and Transportation	< Transportation
International and Intergovernmental Relations	<ul style="list-style-type: none"> <li>&lt; except Aboriginal Governance, Consultation and Economic Development</li> <li>&lt; Investment Attraction</li> </ul>	< Former Employment, Immigration and Industry	< Aboriginal Relations <
Justice and Attorney General	< no change		
Municipal Affairs	<ul style="list-style-type: none"> <li>&lt; except Housing Services</li> <li>&lt; except Alberta Social Housing Corporation</li> <li>&lt; except Community and Voluntary Services</li> </ul>		<ul style="list-style-type: none"> <li>&lt; Housing and Urban Affairs</li> <li>&lt; Culture and Community Spirit</li> </ul>
Seniors and Community Supports	< no change		
Service Alberta	<ul style="list-style-type: none"> <li>&lt; except Regulatory Review Secretariat</li> <li>&lt; except Personnel Administration Office</li> <li>&lt; except Aircraft Services</li> </ul>		<ul style="list-style-type: none"> <li>&lt; Finance and Enterprise</li> <li>&lt; Treasury Board</li> </ul>
Solicitor General and Public Security	< no change		
Sustainable Resource Development	< no change		

## GOVERNMENT ORGANIZATION CHANGES 2008-09

Ministry	Program/Element/Entity Changes	Previous Location	New Location
Tourism, Parks and Recreation	< except First Nations Development Fund		< Aboriginal Relations
	< except Culture, Community Lottery Grants, Heritage, Human Rights and Citizenship		< Culture and Community Spirit
	< except Alberta Foundation for the Arts		
	< except Alberta Historical Resources Foundation		
	< except Government House Foundation		
	< except Historic Resources Fund		
	< except Human Rights, Citizenship and Multiculturalism Education Fund		
	< except Wild Rose Foundation		
	< except Francophone Secretariat		< Employment and Immigration
Transportation	< Provincial Highway Systems and Safety	< Former Infrastructure and Transportation	
Treasury Board	< Corporate Human Resources (formerly Personnel Administration Office) < Aircraft Services	< Service Alberta	





**For more information about Alberta Seniors and Community Supports,  
or to obtain copies of this annual report please contact:**

Alberta Seniors and Community Supports  
Communications  
3rd Floor, Standard Life Centre  
10405 Jasper Avenue  
Edmonton, AB T5J 4R7

Tel: (780) 415.9950  
Fax: (780) 644.1227  
Website: [www.seniors.gov.ab.ca](http://www.seniors.gov.ab.ca)  
ISSN 1913-908X  
ISBN 978-0-7785-7775-1